



# **FINAL BUDGET OF West Coast District Municipality**

**2019/20 TO 2021/22  
MEDIUM TERM REVENUE AND  
EXPENDITURE FORECASTS**

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## ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DORA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

## **Part 1 – Final Budget**

### **1.1 Mayor's Report / Speech**

Please refer to annexure F.

### **1.2 Council Resolutions**

On 29 May 2019 the Council of West Coast District Municipality met in the Council Chambers to consider the final budget of the municipality for the financial year 2019/20. The Council approved and adopted the following resolutions:

1. The Council of the West Coast District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The final budget of the municipality for the financial year 2019/20 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 25;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 26;
    - 1.1.3. Budgeted Financial Performance (revenue and expenditure) as contained in Table 12 on page 27; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 13 on page 29.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position as contained in Table 14 on page 31;
    - 1.2.2. Budgeted Cash Flows as contained in Table 15 on page 33;
    - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 16 on page 33;
    - 1.2.4. Asset management as contained in Table 17 on page 35; and
    - 1.2.5. Basic service delivery measurement as contained in Table 18 on page 37.
2. The Council of the West Coast District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect the policies.
  - 2.1. All related policies – as set out in Annexure A
3. The Council of the West Coast District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2019 the tariffs for services rendered.

4. To give proper effect to the municipality's final budget, the Council of the West Coast District Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue from the RSC Levy Replacement Grant and water services to ensure that all provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

### **1.3 Chief Financial Officer - Executive Summary**

#### **1. Introduction**

The implementation of the Integrated Development Plan is largely reliant on the efficiency of the financial management system, and a strategy to enhance this capacity is necessary.

The principles, Strategic Financial Framework, the Medium Term Expenditure and Revenue Framework (MTREF) (for the next three years) and Capital Investment Programme, are outlined in this section.

The emphasis will fall on basic service delivery (bulk water supply & road agency services), social well-being (firefighting services, disaster management, connectivity, green energy and health services) and good governance. Local economic development shall be encouraged as it could have a spillover effect, which will be beneficial to the municipality as a whole, triggering more investment.

#### **1.1 National Treasury focus**

National Treasury's MFMA Circulars No 93 dated 7 December 2018 was mainly used to guide the compilation of the 2019/2020 – 2021/2022 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- a) The ongoing difficulties in the national and local economy;
- b) Lack of own revenue source;
- c) Inflation targets;
- d) The need to prioritise projects and expenditure within the financial means of the municipality;
- e) The continued increases in the cost to provide services; and
- f) Wage increases for municipal staff that continue to exceed consumer inflation.

Furthermore, the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline

## 1.2 External Service Delivery Focus

The external service delivery focus, over the MTREF period, will be as follows – the other internal- and external service delivery will continue as per normal:

#	Focus area	Linkage to restoring the social fabric theme
a	Water Management – storage of water	The absence of water to households and/or business will be detrimental. Appropriate storage facilities are to be built to ensure water security and allay fear by business to retrench. In the event of increased unemployment, the economy and sustainability of all partaking in the value chain will have lasting consequences and increased crimes.
b	Waste Management – regional landfill site for Cederberg- and Matzikama Municipalities	The appropriate management and rehabilitation of a landfill site is crucial. This will further allow for the value chain to be derived from waste materials.  Waste management is deemed to be an environmental crisis and through this, the opportunities to better households and educating the citizens on waste streams will likely have a reduction in waste to landfill and perhaps a secondary economy to be established
c	Fire Fighting – service to B-municipalities. The negotiations are ongoing and no provision is made in the MTREF	Rendering an efficient and effective service to the residents is essential without duplicating servicing costs. The value to be derived can be captured through community interventions / partnerships and by allowing education, training and possible employment opportunities in much needed areas which is isolated from main towns.
d	ICT Connectivity – providing satisfactory connectivity to the West Coast District Area	There is a high dependency on connectivity and the need for uninterrupted business processes or account management. Whilst the incumbents at the main office have the benefit to access the municipal suite of programs etc. the outside offices experience challenges which add to the inefficient manner in which certain processes are been dealt with. The first priority will be to give equal access to the outside offices to the suite of products and secondly to allow for areas connectivity from our municipal owned network
e	MSCOA system assistance	mSCOA has been a challenging implementation program/project, yet allowed for closer collaboration and the possibilities to be of assistance and thus reducing implementation costs (which is to be subsidized by the account holders) to the respective partnering local municipalities. In essence, the value spend need to triple in value towards stakeholders.
f	Energy – facilitation of producing green energy	The costs of conventional energy generation and the increases thereof is not sustainable. The focus on green energy which will give benefit to the property owner as well as that of the municipal owned network will be of great benefit for a longer and sustained period.



		The opportunities through possible reduction of costs and deriving value through implementation can only be of benefit to the broader citizen base
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Whilst the above service delivery focus is not exhaustive, it will give effect to the assigned powers and functions as reflected in s84 of the Municipal Structures Act. Equally show, allow for critical infrastructure and/or operational interventions towards creating public value. This in itself will assist with the restoring of the social fabric themes as alluded to by the Executive Mayor from time to time.

## **2. Arrangements**

The following arrangements regarding Resources and Guidelines will receive attention:

### **2.1 Inventory of Resources**

#### **2.1.1 Staff**

- a) An organizational structure exists for the finance department;
- b) Training of staff will be performed in terms of a Skills Development Plan; and
- c) Performance measuring will be rolled out to the next staffing level.

#### **2.1.2 Supervisory Authority**

The Finance Portfolio Committee deals with all financial issues, including the functioning of a Budget Steering Committee. The Municipal Manager is the Accounting Officer, and is therefore responsible for financial management. The Chief Financial Officer will however be tasked with the day-to-day management of the finance directorate in terms of his/her Performance agreement. The Audit Committee and Municipal Public Accounts Committee will perform a monitoring and evaluation function of external, internal and performance audit procedures and control systems.

#### **2.1.3 Systems**

SAMRAS+ (DB4) Data Processing System are used to perform the following financial transactions within the municipality. The compatibility of the system with Council's specifications will be regularly reviewed, inclusive of support services (hardware and software), and training for staff on the applications utilized.

- a) Debtor's billings, receipting, creditors and main ledger transactions;
- b) Payroll function;
- c) Assets management system or asset register. Reconciliations are performed on a monthly basis;
- d) Grant management, investments and cash at bank (reconciliation); and
- e) Financial Dashboard.

The following non-financials systems/modules are implemented/investigated to amongst other provide further support to the financial systems/modules:

- a) Electronic Leave;
- b) Electronic Time and Attendance;
- c) Electronic Overtime; and

- d) Document Management.

#### 2.1.4 Accommodation

- a) *Offices*: This space is restricted;
- b) *Registry*: Is shared with the other Departments in close proximity to Finance; and
- c) *Archives*: An archiving system in place and conforms to legislation.

Consideration will be given to cloud storage in the MTREF period.

### 2.2 Management Guidelines

The formulation and adoption by Council of Policies and Bylaws to guide management towards the attainment of the vision and mission of the Municipality is a crucial aspect.

The following policies will be reviewed on a regular basis:

- a) *Supply Chain Management Policy* - conforming to National legislation (including the Preferential Procurement Policy Framework Act, Broad Based Black Economic Empowerment Act, and Municipal Finance Management Act) and Council's own vision;
- b) *Investment Policy* - conforming to the guidelines supplied by the Institute of Municipal Finance Officers and the Municipal Finance Management Act;
- c) *Tariff Policy* - conforming to the principles contained in the Municipal Systems Act;
- d) *Rates Policy* - conforming to the principles outlined in the Property Rates Act, regulations;
- e) *Credit Control and Debt Collection Policy* - in accordance with the Municipal Systems Act and Case studies in this respect;
- f) *Indigent Policy* - from the National guidelines on this aspect;
- g) *Asset Management Policy* - to promote the efficient use and effective control over Municipal assets, in terms of the Guidelines supplied by the Institute of Municipal Finance Officers, Local Government Capital Asset Management Guidelines and the Accounting Standards Board.

The following policies also form part of the list of Financial- and Budget related Policies and will be reviewed from time to time:

- a) Adjustment Budget Policy;
- b) Borrowing Funds and Reserves Policy;
- c) Budget Implementation and Monitoring Policy;
- d) Cash Management Policy;
- e) Catering Policy;
- f) Fraud Policy and Response Plan;
- g) Fraud Prevention Plan;
- h) Liquidity Policy;
- i) Policy for the Calculation of Bad Debt;
- j) Policy on Unauthorised Irregular or Fruitless & Wasteful Expenditure;
- k) Tariff Policy; and
- l) Virement Policy.

A new policy titled "Executive Mayor's Special Fund Policy" was developed to provide a legal framework to deal with- and manage various donations.

Legislation requires that certain policies e.g. Credit control and Debt collection be supported by Bylaws, to assist enforcement.

### **3. Strategy**

Strategies to be employed to improve the financial management efficiency are as follows:

#### **3.1 Financial Guidelines and Procedures**

Accounting policies will be reviewed to conform to the provisions contained in the Municipal Finance Management Act, and the guidelines supplied by National and Provincial Treasuries and the Accounting Standards Board. Standard Operating Procedures (SOP's) to give effect to these policies will be compiled on an ongoing basis. These procedures will be aligned with Council's policies regarding the various aspects.

#### **3.2 Financing**

##### **3.2.1 Operating:**

Revenue to finance the operating budget is mainly attributed to bulk water supply, interest from investments, RSC Levy Replacement Grant and Equitable Share and agency services in respect of road maintenance. The revenue sources pose a huge risk to the municipality as these services are determined and approved outside of the current Council Budgetary legal framework.

Aligned to the priority given to preserving and maintaining the Municipality's assets, the 2019/2020 budget allocates 17.12 percent of its operating budget to repairs and maintenance. Refer to 1.5.2 and table 6 on page 18.

##### **3.2.2 Capital:**

Capital expenditure is funded through revenue contributions currently held in the Accumulated Surplus Account ("Capital Reserve Fund").

#### **3.3 Revenue raising**

##### **3.3.1 Tariffs:**

Tariffs for all services will be reviewed to conform to the principles contained in the Tariff policy, implementation of water restriction measures, the Indigent policy and National guidelines in respect of the provisions of Free Basic Services.

##### **3.3.2 RSC Levy Replacement Grant:**

The municipality grant increases over the MTREF, this is due to the combined efforts of all district municipalities' relevant stakeholders such as National and Provincial Treasuries. This increase forms part of the revenue budget for transfers and subsidies.

### **3.4 Asset Management:**

All assets will be managed in terms of the applicable policy from Council. The municipality has a GRAP compliant Asset Register and will utilize internal sources to perform the yearly asset counts, revision of useful lives, condition assessments of assets. The Asset Register is updated on a monthly basis. The above procedures are done to mitigate risks and to segregate duties. The obsolescence and redundancy of assets are regularly monitored, with adequate replacement cycles being instituted, where applicable and affordable.

### **3.5 Cost-effectiveness**

All departments or divisions will be tasked to perform cost cutting measures as per Circular 82 from National Treasury on major expenditure, goods and services, in respect of projects and continuous contracts, to ensure Council obtains maximum benefit. The applicable policies will provide the guidelines in this respect.

In the light of the risk(s) identified in paragraph 3.2.1 it is proposed that an organizational review be facilitated for the following reasons:

- a) To ensure effective, efficient and equitable staff establishment that can optimally be utilised for service delivery (internal & external); and
- b) To identify staff savings over short-, medium- and long-term

## **4. Ensuring Financial Viability and Sustainability**

Infrastructure assets and liabilities or borrowings related to the water services department was transferred to the respective local municipalities as at 30 June 2018. The net transfer will have a negative effect on the financial position especially within non-current assets as well as equity (accumulated surplus) of this municipality. Investigations is currently being undertaken to determine the potential Bulk Water Accumulated Surplus Position. For the purposes of this budget, the following are of importance:

- a) The respective local municipalities will budget for infrastructure Capital Projects;
- b) West Coast District municipality will budget for Operational Assets shared by the respective municipalities; and
- c) Water tariffs to be determined by the Water Monitoring Committee.

### **4.1 Financial Position**

#### **4.1.1 Cash Position:**

Council has sufficient cash resources available to meet its short-, medium- to long term needs. Certain resources / cash are representative of provisions set aside for specific purposes e.g. bad debts, post – employment health care benefits and employee benefit accruals (performance bonuses and bonuses), current portion of long term liabilities and unspent funds held by Council in respect of Government Grants. The utilization of these monies to finance operating expenses, and projects other than their directed use is not permissible.

#### 4.1.2 Accumulated Surplus:

More than 90% of the accumulated surplus represents cash and cash equivalents over the MTREF. This budget forecasted cash surpluses in years one, two and three after deducting non-cash items such as depreciation, provisions and debt impairment. Capital expenditure financed from accumulated surplus will be continually monitored to ensure that this resource will remain mostly cash-backed.

#### 4.1.3 Debtors:

The implementation of the procedures in terms of the Credit control and Debt collection Policy has facilitated the management of cash flow, and place Council in a position to finance operation expenses.

#### 4.1.4 Rates and Tariffs

The structure of Tariffs will be implemented in accordance with the applicable Council Policy documents.

#### 4.1.5 Equitable Share Allocation

One of Council's sources of revenue to finance its operating budget is the RSC Levy Replacement Grant. Increased allocations in terms of the Division of Revenue Act were published for the next three years.

The DFRI (District Funding Research Initiative) project needs to continue to ensure an enhanced allocation from the Division of Revenue Act for Western Cape Districts.

### 4.2 Operating Expenses

The following table details the operating expenditure for the medium term revenue and expenditure framework:

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
Employee costs	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017
Remuneration of councillors	6,153	5,447	5,942	6,405	6,405	6,405	6,405	6,760	7,155	7,557
Depreciation & asset impairment	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
Finance charges	8,943	7,276	5,474	165	165	165	165	173	182	191
Materials and bulk purchases	97,951	53,257	61,392	69,589	72,561	72,561	72,561	64,403	67,924	71,630
Transfers and grants	-	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
Other expenditure	82,373	83,062	112,326	90,834	102,251	102,251	102,251	100,437	104,867	108,961
<b>Total Expenditure</b>	<b>354,559</b>	<b>313,453</b>	<b>359,620</b>	<b>353,845</b>	<b>366,639</b>	<b>366,639</b>	<b>366,639</b>	<b>376,039</b>	<b>398,128</b>	<b>419,940</b>

### 4.3 Operating Revenue

The following table details the operating revenue less capital transfers for the medium term revenue and expenditure framework:

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	113,549	113,583	93,700	99,089	96,914	96,914	96,914	101,336	106,403	111,723
Investment revenue	17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Transfers recognised - operational	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Other own revenue	157,011	139,007	140,999	142,890	155,138	155,138	155,138	154,221	164,215	173,164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375,863</b>	<b>362,234</b>	<b>348,570</b>	<b>352,621</b>	<b>368,040</b>	<b>368,040</b>	<b>368,040</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>

### 4.4 Grant Receivable

The following table details the grants receivable for the medium term revenue and expenditure framework:

DC1 West Coast - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		86,138	86,658	89,529	90,452	90,452	90,452	94,733	97,077	100,718
Local Government Equitable Share		80,458	82,194	84,972	88,405	88,405	88,405	92,706	96,077	99,718
Finance Management		1,250	1,250	1,250	1,000	1,000	1,000	1,000	1,000	1,000
Municipal Systems Improvement		787	143	–	–	–	–	–	–	–
EPWP Incentive		1,000	1,036	1,100	1,047	1,047	1,047	1,027	–	–
Rural asset management system		2,199	1,980	2,207	–	–	–	–	–	–
fresh water tanks		444	55	–	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		603	1,168	1,602	2,160	6,079	6,079	660	–	1,025
Finance Management Capacity Building		551	271	250	360	360	360	380	–	–
Capacity Building Health Services		51	129	162	–	–	–	–	–	–
Finance Management Support		–	744	1,115	280	280	280	280	–	–
Greenest Municipality Competition		–	25	75	–	–	–	–	–	–
Finance Management Special Development		–	–	–	–	–	–	–	–	–
Community Development Workers Support		–	–	–	37	37	37	–	–	–
Fire Services Capacity Building		–	–	–	1,483	1,483	1,483	–	–	1,025
Other transfers and grants [insert description]		–	–	–	–	3,919	3,919	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		1,386	1,091	985	–	–	–	1,100	1,400	1,400
Other		748	112	(25)	–	–	–	–	–	–
Working for water		638	979	1,010	–	–	–	1,100	1,400	1,400
Total Operating Transfers and Grants	5	88,127	88,917	92,116	92,612	96,531	96,531	96,493	98,477	103,143
Capital Transfers and Grants										
National Government:		–	–	–	2,558	2,558	2,558	2,681	2,866	3,023
Rural asset management system		–	–	–	2,558	2,558	2,558	2,681	2,866	3,023
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	1,450	–	600	600	–	–	–
Fire Services Capacity Building Grant		–	–	1,450	–	–	–	–	–	–
Finance Management Support		–	–	–	–	600	600	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	–	1,450	2,558	3,158	3,158	2,681	2,866	3,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS		88,127	88,917	93,566	95,170	99,689	99,689	99,174	101,343	106,166

## 5. Capital Investment Programme

Vote Description R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		99	570	230	1,565	4,191	4,191	4,191	808	559	100
Executive and council		–	8	146	16	16	16	16	–	–	–
Finance and administration		99	562	83	1,549	4,175	4,175	4,175	808	559	100
Internal audit		–	–	–	–	–	–	–	1	–	–
<b>Community and public safety</b>		2,338	2,830	3,433	1,790	3,939	3,939	3,939	4,234	3,143	2,168
Community and social services		141	116	181	36	36	36	36	654	229	–
Sport and recreation		–	–	180	65	217	217	217	580	500	500
Public safety		2,178	2,689	2,927	798	2,996	2,996	2,996	2,967	2,414	1,668
Housing		–	–	–	–	–	–	–	–	–	–
Health		19	25	144	891	691	691	691	33	–	–
<b>Economic and environmental services</b>		–	–	9	–	945	945	945	–	9	–
Planning and development		–	–	9	–	945	945	945	–	9	–
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		4,003	7,452	4,426	–	1,350	1,350	1,350	4,370	2,130	2,070
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		4,003	7,452	4,426	–	–	–	–	2,870	2,130	2,070
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	1,350	1,350	1,350	1,500	–	–
<b>Other</b>		–	–	8	–	–	–	–	14	2	–
<b>Total Capital Expenditure - Functional</b>	3	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338
<b>Funded by:</b>											
National Government		–	–	–	2,558	2,558	2,558	2,558	2,681	2,866	3,023
Provincial Government		–	–	1,450	–	600	600	600	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	4	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
<b>Borrowing</b>	6	–	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		6,440	10,852	6,656	797	7,268	7,268	7,268	6,746	2,977	1,315
<b>Total Capital Funding</b>	7	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338

## 6. Long-term financial plan 2015/2024

INCA drafted a long-term financial plan for the municipality with funds provided by Provincial Treasury. The recommendations were taken into consideration when this budget was compiled.

## 7. Credit Rating & Audit Status

West Coast District Municipality retained a clean audit status and obtained the 8<sup>th</sup> consecutive clean audit – this achievement impacts positive on the MTREF period.

Similar the retaining of the following credit rating will also impact positive on the MTREF period:

- Long-term A-(ZA) Outlook stable
- Short-term A1-(ZA) Outlook stable

## 8. Going concern

The MTREF supports the principle of a “going concern” and the West Coast District Municipality will be able fulfill all financial obligations with the prescribed time-frames and legal framework.



## 9. Conclusion

This budget contains realistic and credible revenue and expenditure forecasts (**especially in the current economic environment**) which should provide a sound basis for improved financial management and institutional development. This budget strategically informs the municipality's cash flow over the medium to long-term to ensure effective and efficient services that are affordable and on a proper level to all our communities. The following table provides a consolidated overview:

Description	Final 2015/2016	Final 2016/2017	Final 2017/2018	Mid-year Adjustment Budget 2018/2019	MTREF 2019/2020	MTREF 2020/2021	MTREF 2021/2022
	R0	R0	R0	R0	R0	R0	R0
Total Operating Revenue	375.863	362.234	350.020	371.198	376.631	393.526	411.621
Total Operating Expenditure	354.559	313.453	359.620	366.639	376.039	398.128	419.940
Surplus/(Deficit) for the year	21.305	48.781	-9.601	4.559	591	-4.601	-8.320
Cash	266.915	234.434	269.808	259.744	262.294	267.002	269.684
Total Capital Expenditure	6.44	10.852	8.106	10.426	9.427	5.843	4.338
Community Wealth	427.330	280.370	270.770	285.564	278.229	267.784	254.102

**Table 1 Consolidated Overview of the 2019/20 MTREF**

R thousand	Adjustment Budget 2018/19	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Total Operating Revenue	371,197,667	376,630,518	393,526,187	411,620,924
Total Operating Expenditure	366,638,852	376,039,341	398,127,510	419,940,461
<i>Surplus / (Deficit for the year)</i>	4,558,815	591,177	(4,601,323)	(8,319,537)
Total Capital Expenditure	10,425,611	9,426,776	5,843,323	4,338,000

Total operating revenue has increased by R5 million for the 2019/20 financial year when compared to the 2018/19 Adjustments Budget. For the outer year, operational revenue will increase by R40 million over the MTREF when compared to the 2018/19 financial year.

Total operating expenditure for the 2019/20 financial year has been appropriated at R376 million and translates into a budget surplus of R0.592 million. When compared to the 2018/19 adjustments budget, operational expenditure has increased by R10 million in the 2019/20 budget by R32 million in 2020/21 and by R53 million for 2021/22 of the MTREF. The operating deficit for the two outer years are R4.6 million and R8.3 million respectively.

The capital budget was R10.4 million for 2018/19. The capital programme decreases to R9.4 million in 2019/20. Capital expenditure in each of the MTREF years will be funded from internally generated funds or own revenue and capital transfers.

## 1.4 Operating Revenue Framework

For West Coast to continue improving the quality of services provided to its customers it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The expenditure required to address challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipal area and continued economic development;
- Efficient revenue management, which aims to ensure a 99 per cent annual collection rate for service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Increase ability to extend new services and recover costs;
- Tariff policies of the Municipality.

The following table is a summary of the 2019/20 MTREF (classified by main revenue source):

**Table 2 Summary of revenue classified by main revenue source excluding capital transfers.**

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	113,549	113,583	93,700	99,089	96,914	96,914	96,914	101,336	106,403	111,723
Investment revenue	17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Transfers recognised - operational	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Other own revenue	157,011	139,007	140,999	142,890	155,138	155,138	155,138	154,221	164,215	173,164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375,863</b>	<b>362,234</b>	<b>348,570</b>	<b>352,621</b>	<b>368,040</b>	<b>368,040</b>	<b>368,040</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Grants and service charge revenues comprise fifty three percent (52.53%) of the total revenue mix. In the 2019/20 financial year, revenue from grants and services charges totaled R197.8 million. This increases to R204.8 million in 2020/21 and R214.8 million in 2021/22. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees and agency services (roads).

Operating grants and transfers totals R96.4 million in the 2019/20 financial year and steadily increases to R103.1 million by 2021/22.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

**Table 3 Operating and Capital Transfers and Grant Receipts**

DC1 West Coast - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2015/16			Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		86,138	86,658	89,529	90,452	90,452	90,452	94,733	97,077	100,718
Local Government Equitable Share		80,458	82,194	84,972	88,405	88,405	88,405	92,706	96,077	99,718
Finance Management		1,250	1,250	1,250	1,000	1,000	1,000	1,000	1,000	1,000
Municipal Systems Improvement		787	143	—	—	—	—	—	—	—
EPWP Incentive		1,000	1,036	1,100	1,047	1,047	1,047	1,027	—	—
Rural asset management system		2,199	1,980	2,207	—	—	—	—	—	—
fresh water tanks		444	55	—	—	—	—	—	—	—
Other transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>		603	1,168	1,602	2,160	6,079	6,079	660	—	1,025
Finance Management Capacity Building		551	271	250	360	360	360	380	—	—
Capacity Building Health Services		51	129	162	—	—	—	—	—	—
Finance Management Support		—	744	1,115	280	280	280	280	—	—
Greenest Municipality Competition		—	25	75	—	—	—	—	—	—
Finance Management Special Development		—	—	—	—	—	—	—	—	—
Community Development Workers Support		—	—	—	37	37	37	—	—	—
Fire Services Capacity Building		—	—	—	1,483	1,483	1,483	—	—	1,025
Other transfers and grants [insert description]		—	—	—	—	3,919	3,919	—	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		1,386	1,091	985	—	—	—	1,100	1,400	1,400
Other		748	112	(25)	—	—	—	—	—	—
Working for water		638	979	1,010	—	—	—	1,100	1,400	1,400
<b>Total Operating Transfers and Grants</b>	5	88,127	88,917	92,116	92,612	96,531	96,531	96,493	98,477	103,143
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		—	—	—	2,558	2,558	2,558	2,681	2,866	3,023
Rural asset management system		—	—	—	2,558	2,558	2,558	2,681	2,866	3,023
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>		—	—	1,450	—	600	600	—	—	—
Fire Services Capacity Building Grant		—	—	1,450	—	—	—	—	—	—
Finance Management Support		—	—	—	—	600	600	—	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total Capital Transfers and Grants</b>	5	—	—	1,450	2,558	3,158	3,158	2,681	2,866	3,023
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		88,127	88,917	93,566	95,170	99,689	99,689	99,174	101,343	106,166

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Water bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts they have on the municipality's bulk water supply are largely outside the control of the municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water, petrol, diesel, chemicals, cement etc. The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

#### 1.4.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision water; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

**Table 4 Proposed Water Tariffs**

CATEGORY	CURRENT TARIFFS 2018/19	PROPOSED TARIFFS 2019/20
	Rand per kℓ	Rand per kℓ
<b>Bulk Sales</b>		
Water Sales - All Municipalities (Water Restrictions 0%)	6.12	6.46
<b>Private users</b>		
Water Sales - All Municipalities (Water Restrictions 0%)	8.08	8.53
Water Sales - All Municipalities (Water Restrictions 5%)	8.48	8.96
Water Sales - All Municipalities (Water Restrictions 10%)	8.89	9.38
Water Sales - All Municipalities (Water Restrictions 15%)	9.29	9.81
Water Sales - All Municipalities (Water Restrictions 20%)	9.69	10.24
Water Sales - All Municipalities (Water Restrictions 25%)	10.10	10.66
Water Sales - All Municipalities (Water Restrictions 30%)	10.50	11.09
Water Sales - All Municipalities (Water Restrictions 35%)	10.91	11.52
Water Sales - All Municipalities (Water Restrictions 40%)	11.31	11.94
Water Sales - All Municipalities (Water Restrictions 50%)	12.12	12.80
Water Sales - All Municipalities (Water Restrictions 60%)	12.93	13.65
Water Sales - All Municipalities (Water Restrictions 70%)	14.42	15.23

CATEGORY	CURRENT TARIFFS 2018/19	PROPOSED TARIFFS 2019/20
	Rand per kℓ	Rand per kℓ
Water Sales - All Municipalities (Water Restrictions 80%)	16.00	16.89

## 1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2019/20 budget and MTREF is informed by the following:

- The asset renewal strategy;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.
- Long-term financial plan.

The following table is a high level summary of the 2019/20 budget and MTREF (classified per main type of operating expenditure):

**Table 5 Summary of operating expenditure by standard classification item**

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
Employee costs	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017
Remuneration of councillors	6,153	5,447	5,942	6,405	6,405	6,405	6,405	6,760	7,155	7,557
Depreciation & asset impairment	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
Finance charges	8,943	7,276	5,474	165	165	165	165	173	182	191
Materials and bulk purchases	97,951	53,257	61,392	69,589	72,561	72,561	72,561	64,403	67,924	71,630
Transfers and grants	-	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
Other expenditure	82,373	83,062	112,326	90,834	102,251	102,251	102,251	100,437	104,867	108,961
<b>Total Expenditure</b>	<b>354,559</b>	<b>313,453</b>	<b>359,620</b>	<b>353,845</b>	<b>366,639</b>	<b>366,639</b>	<b>366,639</b>	<b>376,039</b>	<b>398,128</b>	<b>419,940</b>

The budgeted allocation for employee related costs for the 2019/20 financial year totals R193.7 million, which equals 51 per cent of the total operating expenditure. As part of the municipality's cost reprioritization and cash management strategy vacancies have been significantly rationalized. In addition, provisions against overtime are made only for emergency services and other critical functions. However, as has been referred to under section 3.5 Cost Effectiveness, there will a relook to determine the internal and external cost drivers and the efficiencies to be gained over the short, medium and long-term. This will also allow for appropriate costings and

costs neutralization towards an appropriate and to be agreed acceptable employee costs by the district municipality. The increased salary costs which is outside of the municipal bargaining mandate will have financial sustainable consequences over the medium to long-term. This may result in increased costs to be absorbed.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 99 per cent and the Credit Control and Debt Management Policy of the municipality. For the 2018/19 financial year this amount equates to R0.90 million and stays flat at R0.90 million by 2021/22.

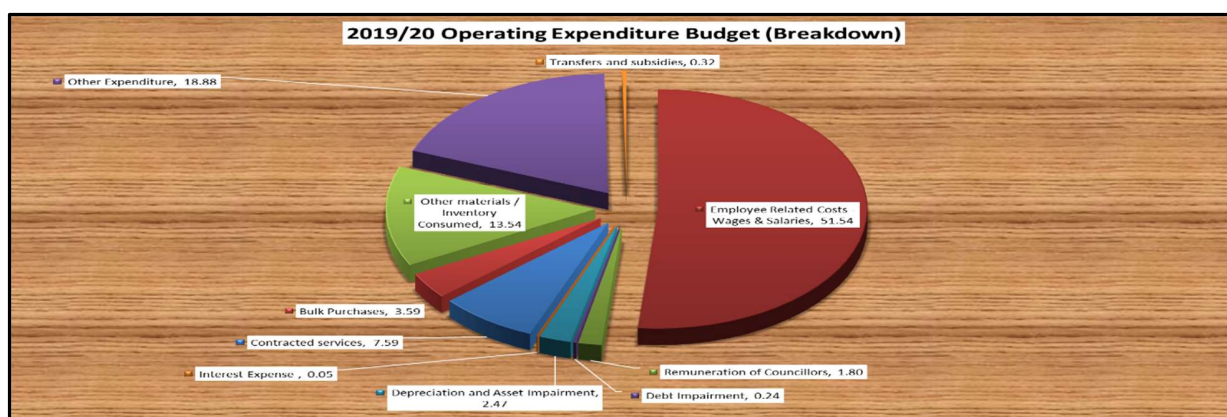
Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R9.2 million for the 2019/20 financial year and equates to 2.4 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of water from The Department of Water Affairs and Forestry. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of inventory consumed. For 2019/20 the appropriation against this expenditure is R50.9 million and increases to R56 million by 2021/22.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. For 2019/20 the appropriation against this group of expenditure is R70 million and continues to grow to R77.5 million by 2021/22. Further details relating to contracted services can be seen in Table 55 MBRR SA1 (see pages 89-90).

The following table gives a percentage breakdown of the main expenditure categories for the 2019/20 financial year.



**Figure 1 Main operational expenditure categories for the 2019/20 financial year**

### 1.5.2 Priority given to repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations and MSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, inventory consumed and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

**Table 6 Operational materials and bulk purchases**

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
<b>Materials and bulk purchases</b>	97.951	53.257	61.392	69.589	72.561	72.561	72.561	64.402	67.924	71.630

During the compilation of the 2019/20 MTREF operational materials and bulk purchases will increase from R64.4 million to R71.6 million.

### 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

**Table 7 2019/20 Medium-term capital budget per function**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		99	570	230	1,565	4,191	4,191	4,191	808	559	100
Executive and council		–	8	146	16	16	16	16	–	–	–
Finance and administration		99	562	83	1,549	4,175	4,175	4,175	808	559	100
Internal audit		–	–	–	–	–	–	–	1	–	–
<b>Community and public safety</b>		2,338	2,830	3,433	1,790	3,939	3,939	3,939	4,234	3,143	2,168
Community and social services		141	116	181	36	36	36	36	654	229	–
Sport and recreation		–	–	180	65	217	217	217	580	500	500
Public safety		2,178	2,689	2,927	798	2,996	2,996	2,996	2,967	2,414	1,668
Housing		–	–	–	–	–	–	–	–	–	–
Health		19	25	144	891	691	691	691	33	–	–
<b>Economic and environmental services</b>		–	–	9	–	945	945	945	–	9	–
Planning and development		–	–	9	–	945	945	945	–	9	–
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		4,003	7,452	4,426	–	1,350	1,350	1,350	4,370	2,130	2,070
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		4,003	7,452	4,426	–	–	–	–	2,870	2,130	2,070
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	1,350	1,350	1,350	1,500	–	–
<b>Other</b>		–	–	8	–	–	–	–	14	2	–
<b>Total Capital Expenditure - Functional</b>	3	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338
<b>Funded by:</b>											
National Government		–	–	–	2,558	2,558	2,558	2,558	2,681	2,866	3,023
Provincial Government		–	–	1,450	–	600	600	600	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	4	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
<b>Borrowing</b>	6	–	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		6,440	10,852	6,656	797	7,268	7,268	7,268	6,746	2,977	1,315
<b>Total Capital Funding</b>	7	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338

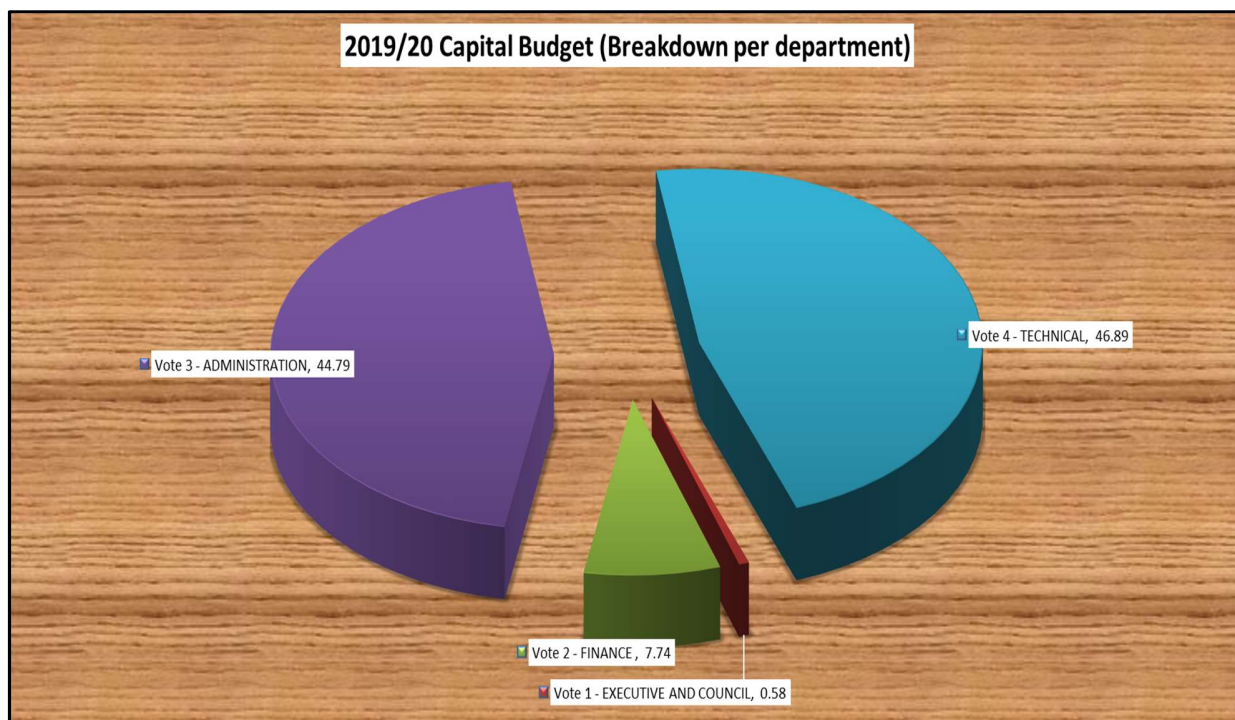
For 2019/20 an amount of R9.4 million has been appropriated and will decrease to R4.3 million in 2021/22.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 17 MBRR A9 (Asset Management) on page 35. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction, as well as operational repairs and maintenance by asset class (refer to pages 80,81,82,83 and 84). Some of the capital projects to be undertaken over the medium-term includes, amongst others



R thousand							2019/20 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Asset Class	Asset Sub-Class	Ward Location	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Parent municipality:									
List all capital projects grouped by Function									
ADMINISTRATION	SMALL BUS	New	Transport Assets	Unspecified	Whole of the District	500	-	-	
ADMINISTRATION	VEHICLES	New	Transport Assets	Unspecified	Whole of the District	-	400	-	
DISASTER MANAGEMENT	MOBILE LIGHTENING PLANT	New	Machinery and Equipment	Unspecified	Whole of the District	197	-	-	
DISASTER MANAGEMENT	-4b-x39 (WIFI) PROJECTORS	New	Computer Equipment	Unspecified	Whole of the District	-	40	-	
DISASTER MANAGEMENT	-SAMSUNG VISUAL SCREENS	New	Computer Equipment	Unspecified	Whole of the District	-	50	-	
DISASTER MANAGEMENT	-HIGH DENSITY BOOSTER WIFI	New	Computer Equipment	Unspecified	Whole of the District	-	6	-	
DISASTER MANAGEMENT	-DELIVERY	New	Computer Equipment	Unspecified	Whole of the District	-	0	-	
DISASTER MANAGEMENT	-4TB SURVEILLANCE HARD DRIVE	New	Computer Equipment	Unspecified	Whole of the District	5	-	-	
DISASTER MANAGEMENT	-BULLET NETWORK CAMERA	New	Furniture and Office Equipment	Unspecified	Whole of the District	69	-	-	
DISASTER MANAGEMENT	-MULTIPLE NETWORK MONITOR CONNECTOR	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	-	-	
DISASTER MANAGEMENT	-LITEBEAM	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	-	-	
DISASTER MANAGEMENT	-CAMERA MOUNT BOX	New	Furniture and Office Equipment	Unspecified	Whole of the District	9	-	-	
DISASTER MANAGEMENT	-ARBEID PER UUR	New	Furniture and Office Equipment	Unspecified	Whole of the District	5	-	-	
DISASTER MANAGEMENT	-SWITCHES	New	Operational Buildings	Unspecified	Whole of the District	136	-	-	
DISASTER MANAGEMENT	INFRASTRUCTURE DAMAGE / WATER AND DRAIN	New	Operational Buildings	Unspecified	Whole of the District	161	-	-	
DISASTER MANAGEMENT	-ZEN VINEER TABLE AND CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	20	-	
DISASTER MANAGEMENT	-CABINET	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	14	-	
DISASTER MANAGEMENT	-PLANT DRACAENA	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	2	-	
DISASTER MANAGEMENT	-PLANT WHITE LAVENDER	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	8	-	
DISASTER MANAGEMENT	-ZELDA CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	87	-	
DISASTER MANAGEMENT	-PINNACLE HIGHBACK CHAIR	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	-	-	
DISASTER MANAGEMENT	-ROLLER DOOR CUPBOARD	New	Furniture and Office Equipment	Unspecified	Whole of the District	5	-	-	
DISASTER MANAGEMENT	-CALL CENTRE	New	Operational Buildings	Unspecified	Whole of the District	29	-	-	
DISASTER MANAGEMENT	-DISASTER OFFICE	New	Operational Buildings	Unspecified	Whole of the District	8	-	-	
DISASTER MANAGEMENT	-FRONT DOOR RUBBER TILEMAT	New	Operational Buildings	Unspecified	Whole of the District	-	2	-	
FIRE AND RESCUE SERV	AIRCONDITIONING UNIT FOR VOLSKWAGEN CRAFTER BUS	New	Machinery and Equipment	Unspecified	Whole of the District	45	-	-	
FIRE AND RESCUE SERV	-PAVING VREDENBURG FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	25	-	-	
FIRE AND RESCUE SERV	-SHELVEING FIRE FIGHTING STORE MOORREESBURG	New	Furniture and Office Equipment	Unspecified	Whole of the District	300	20	-	
FIRE AND RESCUE SERV	-CUPBOARDS FOR MOORREESBURG FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	40	-	-	
FIRE AND RESCUE SERV	-CUPBOARDS FOR PIKETBERG FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	65	-	
FIRE AND RESCUE SERV	-REPLACE TILES FOR PIKETBERG FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	-	12	-	
FIRE AND RESCUE SERV	-SHELVEING FOR VREDENAL FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	18	-	
FIRE AND RESCUE SERV	-AIRCONDITIONERS FOR VARIOUS FIRE STATIONS	New	Machinery and Equipment	Unspecified	Whole of the District	48	-	-	
FIRE AND RESCUE SERV	- 1830 X 1830 TRIPOD SCREENS	New	Computer Equipment	Unspecified	Whole of the District	-	5	-	
FIRE AND RESCUE SERV	- FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	56	-	-	
FIRE AND RESCUE SERV	-SCANNERS/PRINTERS FOR FIRE STATIONS	New	Computer Equipment	Unspecified	Whole of the District	48	-	-	
FIRE AND RESCUE SERV	-PROJECTORS	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	72	-	
FIRE AND RESCUE SERV	WARNING SYSTEM FOR WILDLAND FIRES	New	Furniture and Office Equipment	Unspecified	Whole of the District	180	-	-	
FIRE AND RESCUE SERV	-FIREWEAR SYSTEM TO BE USED FOR CALL TAKING AND DISPATCH AND DATA CAPTURING	New	Computer Equipment	Unspecified	Whole of the District	300	-	-	
FIRE AND RESCUE SERV	-SUPPLY AND FIT 2X MONITORS ON THE NEW 6X6 FIRE TRUCK CHASSIS	New	Computer Equipment	Unspecified	Whole of the District	580	-	-	
FIRE AND RESCUE SERV	-REPLACE 3X OFFICERS VEHICLES	New	Transport Assets	Unspecified	Whole of the District	-	1,500	1,600	
FIRE AND RESCUE SERV	FIGHTERS PPE	New	Machinery and Equipment	Unspecified	Whole of the District	-	-	168	
FIRE AND RESCUE SERV	-FURNITURE FOR FIRE STATIONS (AS PER MASTER FIRE PLAN)	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	120	-	
FIRE AND RESCUE SERV	-REPEATERS	New	Computer Equipment	Unspecified	Whole of the District	202	-	-	
FIRE AND RESCUE SERV	-MOBILE RADIOS	New	Machinery and Equipment	Unspecified	Whole of the District	34	-	-	
FIRE AND RESCUE SERV	-PORTABLE RADIOS	New	Machinery and Equipment	Unspecified	Whole of the District	61	-	-	
FIRE AND RESCUE SERV	-RADIO BATTERIES	New	Machinery and Equipment	Unspecified	Whole of the District	-	45	-	
FIRE AND RESCUE SERV	HAZMAT SUITS	New	Machinery and Equipment	Unspecified	Whole of the District	72	-	-	
FIRE AND RESCUE SERV	-INFEST BACK PACK SPRAYERS	New	Machinery and Equipment	Unspecified	Whole of the District	70	-	-	
FIRE AND RESCUE SERV	-WATERTAX STRIKER WILDFIRE PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	320	-	-	
FIRE AND RESCUE SERV	-WATERTAX MINI STRIKER WILDFIRE PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	180	-	-	
FIRE AND RESCUE SERV	-SELF CONTAINED BREATHING APPARATUS FULL SETS	New	Machinery and Equipment	Unspecified	Whole of the District	98	-	-	
FIRE AND RESCUE SERV	-65mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	132	132	-	
FIRE AND RESCUE SERV	-45mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	119	119	-	
FIRE AND RESCUE SERV	-38mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	161	161	-	
FIRE AND RESCUE SERV	-25mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	166	166	-	
GANZEKRAAL	SEWERAGE PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	40	-	-	
GANZEKRAAL	WATER PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	40	-	-	
GANZEKRAAL	REPLACE FURNITURE	New	Furniture and Office Equipment	Unspecified	Whole of the District	50	50	50	
GANZEKRAAL	REPLACE FURNITURE	New	Furniture and Office Equipment	Unspecified	Whole of the District	50	50	50	
GANZEKRAAL	REPLACE MACHINERY	New	Machinery and Equipment	Unspecified	Whole of the District	50	50	50	
GANZEKRAAL	NEW BRAAI AREAS	New	Operational Buildings	Unspecified	Whole of the District	150	150	150	
GANZEKRAAL	UPGRADE ABLUTION BLOCKS	New	Operational Buildings	Unspecified	Whole of the District	200	200	200	
INFORMATION TECHNOLOGY	40" TV SCREENS	New	Furniture and Office Equipment	Unspecified	Whole of the District	50	50	-	
INFORMATION TECHNOLOGY	COMPUTER EQUIPMENT	New	Computer Equipment	Unspecified	Whole of the District	100	100	100	
WATER	Vehicles	New	Transport Assets	Unspecified	Whole of the District	1,500	1,000	1,000	
WATER	Instrumentatie	New	Machinery and Equipment	Unspecified	Whole of the District	350	350	350	
WATER	Network & Communication	New	Machinery and Equipment	Unspecified	Whole of the District	290	290	290	
WATER	Desludge & de-watering pumps	New	Machinery and Equipment	Unspecified	Whole of the District	300	70	100	
WATER	Tools	New	Machinery and Equipment	Unspecified	Whole of the District	100	85	150	
WATER	Lab & Dos equipment	New	Machinery and Equipment	Unspecified	Whole of the District	120	100	85	
WATER	Furniture & Office Equipment	New	Furniture and Office Equipment	Unspecified	Whole of the District	30	30	20	
WATER	Safe gaurd and security	New	Machinery and Equipment	Unspecified	Whole of the District	120	140	15	
WATER	Housing Refurbishment	New	Housing	Unspecified	Whole of the District	180	100	100	
WASTE MANAGEMENT	LANDFILL SITE	New	Landfill Site	Unspecified	Whole of the District	1,500	-	-	
ADMINISTRATION	SOFTWARE (DEVELOPMENT OF INTERPRETING WITH EARPHONES)	New	Licences and Rights	Unspecified	Whole of the District	20	-	-	
STRATEGIC SERVICES	LCD OVERHEAD PROJECTOR	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	6	-	
STRATEGIC SERVICES	VOICE RECORDER	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	2	-	
STRATEGIC SERVICES	HEAD PHONES	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	1	-	
ADMINISTRATION	8 FIRE EXTINGUISHERS Co2 FOR ARCHIVES	New	Machinery and Equipment	Unspecified	Whole of the District	6	-	-	
ADMINISTRATION	LAPTOP/DESKTOP A AMON	New	Computer Equipment	Unspecified	Whole of the District	12	-	-	
ADMINISTRATION	LAPTOP/DESKTOP E MARAIS / D HEYNES	New	Computer Equipment	Unspecified	Whole of the District	12	-	-	
TOURISM	2X OFFICE CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	-	2	-	
TOURISM	LAPTOP COMPUTER	New	Computer Equipment	Unspecified	Whole of the District	14	-	-	
ADMINISTRATION	LAPTOP/DESKTOP Z JACOBS	New	Computer Equipment	Unspecified	Whole of the District	12	-	-	
HUMAN REOURCES	2X DESKTOP COMPUTERS BS AMON/CMP ERASMUS	New	Computer Equipment	Unspecified	Whole of the District	13	-	-	
HUMAN REOURCES	DATA PROJECTOR X2	New	Computer Equipment	Unspecified	Whole of the District	-	9	-	
HUMAN REOURCES	- STUDY DESKS	New	Furniture and Office Equipment	Unspecified	Whole of the District	14	-	-	
HUMAN REOURCES	- STUDY CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	8	-	-	
HUMAN REOURCES	-MICROWAVE	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	-	-	
HUMAN REOURCES	-FRIDGE FREEZER	New	Furniture and Office Equipment	Unspecified	Whole of the District	3	-	-	
HUMAN REOURCES	URN	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	-	-	
MUNICIPAL HEALTH	REPLACE BLINDS IN VANRHYNSDORP OFFICE OF ENVIR HEALTH	New	Operational Buildings	Unspecified	Whole of the District	3	-	-	
MUNICIPAL HEALTH	1XAIRCONDITIONER FOR VANRHYNSDOR OFFICE ENVIR HEALTH	New	Machinery and Equipment	Unspecified	Whole of the District	12	-	-	
MUNICIPAL HEALTH	2XAIRCONDITIONERS FOR VELDRIF OFFICE ENVIRON HEALTH	New	Machinery and Equipment	Unspecified	Whole of the District	18	-	-	
DISASTER MANAGEM	PUBLIC AWARENESS EQUIPMENT	New	Machinery and Equipment	Unspecified	Whole of the District	-	-	-	
DISASTER MANAGEM	-GAZEBO	New	Machinery and Equipment	Unspecified	Whole of the District	10	-	-	
DISASTER MANAGEM	-PULL UP BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	1	-	-	
DISASTER MANAGEM	-POP UP BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	4	-	-	
DISASTER MANAGEM	-TELESCOPIC BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	1	-	-	
DISASTER MANAGEM	-ALUMINUM TABLE AND 2 CHAIR SET	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	-	-	
DISASTER MANAGEM	TRAINING EQUIPMENT/LARGE WHITE BOARD TRAINING PUPOSE	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	-	-	
INTERNAL AUDIT	PARROT WHITE NON-MAGNETIC BOARD (1000mm x1200mm)	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	-	-	
ADMINISTRATION	STAINLESS STEEL URNS	New	Furniture and Office Equipment	Unspecified	Whole of the District	6	-	-	
LAND & BUILDINGS	EQUIPMENT/ AIR CONDITIONERS ECT	New	Machinery and Equipment	Unspecified	Whole of the District	50	-	-	
Parent Capital expenditure						9,427	5,843	4,338	

The following graph provides a breakdown of the capital budget to be spent per service related projects over the MTREF. 2019/20 Budget year capital expenditure program per vote below:



**Figure 2 Capital Infrastructure Programme per service**

### 1.6.2 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 52 MBRR SA35 on page 85. The costs associated with the capital programme for services totals R9.4 million in 2019/20.

## 1.7 Final Budget Tables – Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2019/20 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 8 MBRR Table A1 - Budget Summary

DC1 West Coast - Table A1 Budget Summary										
Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	113,549	113,583	93,700	99,089	96,914	96,914	96,914	101,336	106,403	111,723
Investment revenue	17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Transfers recognised - operational	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Other own revenue	157,011	139,007	140,999	142,890	155,138	155,138	155,138	154,221	164,215	173,164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375,863</b>	<b>362,234</b>	<b>348,570</b>	<b>352,621</b>	<b>368,040</b>	<b>368,040</b>	<b>368,040</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>
Employee costs	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017
Remuneration of councillors	6,153	5,447	5,942	6,405	6,405	6,405	6,405	6,760	7,155	7,557
Depreciation & asset impairment	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
Finance charges	8,943	7,276	5,474	165	165	165	165	173	182	191
Materials and bulk purchases	97,951	53,257	61,392	69,589	72,561	72,561	72,561	64,403	67,924	71,630
Transfers and grants	–	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
Other expenditure	82,373	83,062	112,326	90,834	102,251	102,251	102,251	100,437	104,867	108,961
<b>Total Expenditure</b>	<b>354,559</b>	<b>313,453</b>	<b>359,620</b>	<b>353,845</b>	<b>366,639</b>	<b>366,639</b>	<b>366,639</b>	<b>376,039</b>	<b>398,128</b>	<b>419,940</b>
<b>Surplus/(Deficit)</b>	<b>21,305</b>	<b>48,781</b>	<b>(11,051)</b>	<b>(1,224)</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	<b>(2,090)</b>	<b>(7,467)</b>	<b>(11,343)</b>
Transfers and subsidies - capital (monetary allocation)	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>6,440</b>	<b>10,852</b>	<b>8,106</b>	<b>3,355</b>	<b>10,426</b>	<b>10,426</b>	<b>10,426</b>	<b>9,427</b>	<b>5,843</b>	<b>4,338</b>
Transfers recognised - capital	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	6,440	10,852	6,656	797	7,268	7,268	7,268	6,746	2,977	1,315
<b>Total sources of capital funds</b>	<b>6,440</b>	<b>10,852</b>	<b>8,106</b>	<b>3,355</b>	<b>10,426</b>	<b>10,426</b>	<b>10,426</b>	<b>9,427</b>	<b>5,843</b>	<b>4,338</b>
<b>Financial position</b>										
Total current assets	245,479	274,745	290,503	278,771	270,629	274,268	274,268	276,520	280,922	283,289
Total non current assets	352,284	159,039	143,317	99,784	106,855	130,873	130,873	116,757	103,412	105,720
Total current liabilities	42,307	43,413	41,395	15,071	15,401	30,176	30,176	26,921	35,277	55,053
Total non current liabilities	128,125	110,000	121,655	76,518	76,518	89,400	89,400	88,127	81,274	79,853
Community wealth/Equity	427,330	280,370	270,770	286,966	285,564	285,564	285,564	278,229	267,784	254,102
<b>Cash flows</b>										
Net cash from (used) operating	49,113	33,671	60,422	10,309	14,064	14,064	14,064	12,388	7,296	3,684
Net cash from (used) investing	(6,168)	(10,660)	(8,035)	(3,355)	(10,426)	2,654	2,654	4,845	2,538	(1,338)
Net cash from (used) financing	(14,998)	(15,492)	(17,013)	–	–	(13,080)	(13,080)	(14,271)	(8,382)	(3,000)
<b>Cash/cash equivalents at the year end</b>	<b>226,915</b>	<b>234,434</b>	<b>269,808</b>	<b>259,421</b>	<b>256,106</b>	<b>259,744</b>	<b>259,744</b>	<b>259,067</b>	<b>260,519</b>	<b>259,866</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	226,915	234,434	269,808	264,248	256,106	259,744	259,744	262,294	267,002	269,684
Application of cash and investments	66,930	48,672	81,710	57,034	57,361	57,864	57,864	66,143	75,792	97,547
<b>Balance - surplus (shortfall)</b>	<b>159,985</b>	<b>185,762</b>	<b>188,098</b>	<b>207,214</b>	<b>198,745</b>	<b>201,880</b>	<b>201,880</b>	<b>196,151</b>	<b>191,210</b>	<b>172,136</b>
<b>Asset management</b>										
Asset register summary (WDV)	333,539	139,677	121,589	80,228	87,493	111,511	111,511	97,395	84,050	73,519
Depreciation	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
Renewal and Upgrading of Existing Assets	–	–	2,424	–	–	–	–	–	–	–
Repairs and Maintenance	87,268	12,641	8,560	10,054	10,017	10,017	10,017	9,085	9,755	10,312
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	55	(106)	(106)	73	73	77	81
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

**Explanatory notes to MBRR Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognized is reflected on the Financial Performance Budget;
    - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows Council as well as managements continued efforts to make this municipality financially viable and sustainable in the medium to long-term.

**Table 9 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

DC1 West Coast - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		89,382	96,582	110,502	105,766	109,152	109,152	113,369	115,575	117,542
Executive and council		1,423	1,349	224	—	800	800	1,100	1,400	1,400
Finance and administration		87,959	95,176	110,278	105,766	108,352	108,352	112,269	114,175	116,142
Internal audit		—	57	—	—	—	—	—	—	—
<b>Community and public safety</b>		22,082	27,468	23,707	23,793	25,590	25,590	29,210	30,110	33,138
Community and social services		—	152	—	—	—	—	—	—	—
Sport and recreation		3,036	3,655	3,643	4,270	4,270	4,270	4,071	4,316	4,574
Public safety		10,848	12,613	9,985	10,087	10,087	10,087	14,716	15,707	17,715
Housing		—	1,923	—	—	—	—	—	—	—
Health		8,199	9,126	10,079	9,436	11,233	11,233	10,424	10,088	10,849
<b>Economic and environmental services</b>		147,972	122,339	122,127	127,302	140,487	140,487	133,867	142,647	150,487
Planning and development		—	57	756	37	733	733	—	—	—
Road transport		147,972	122,282	121,371	127,265	139,754	139,754	133,867	142,647	150,487
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		116,428	115,845	93,684	98,318	95,968	95,968	100,185	105,194	110,454
Energy sources		—	—	—	—	—	—	—	—	—
Water management		116,428	115,845	93,684	98,318	95,518	95,518	100,185	105,194	110,454
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	450	450	—	—	—
<b>Other</b>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	2	375,863	362,234	350,020	355,179	371,198	371,198	376,631	393,526	411,621
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		50,535	45,679	49,614	55,616	56,534	56,534	56,534	59,749	63,079
Executive and council		14,571	15,847	10,237	10,616	11,530	11,530	12,424	13,353	13,963
Finance and administration		34,567	28,427	37,743	43,239	43,217	43,217	42,180	44,326	46,900
Internal audit		1,397	1,405	1,634	1,761	1,787	1,787	1,931	2,071	2,215
<b>Community and public safety</b>		56,055	66,521	64,211	70,188	71,564	71,564	82,003	85,850	90,518
Community and social services		799	2,031	1,652	2,352	2,341	2,341	2,280	2,377	2,549
Sport and recreation		4,335	4,619	5,011	5,872	5,755	5,755	6,101	6,462	6,903
Public safety		32,440	38,153	34,503	37,001	36,624	36,624	47,191	50,023	52,711
Housing		—	—	—	—	—	—	—	—	—
Health		18,481	21,718	23,045	24,962	26,845	26,845	26,430	26,988	28,354
<b>Economic and environmental services</b>		133,778	114,127	129,357	136,751	149,270	149,270	143,613	152,958	161,362
Planning and development		3,213	3,151	8,070	9,487	9,517	9,517	9,746	10,311	10,875
Road transport		130,565	110,976	121,287	127,265	139,754	139,754	133,867	142,647	150,487
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		111,911	84,256	113,410	88,056	86,036	86,036	90,540	96,079	101,310
Energy sources		—	—	—	—	—	—	—	—	—
Water management		111,911	84,256	113,410	88,056	85,586	85,586	90,467	96,006	101,237
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	450	450	73	73	73
<b>Other</b>	4	2,280	2,871	3,027	3,233	3,234	3,234	3,350	3,491	3,671
<b>Total Expenditure - Functional</b>	3	354,559	313,453	359,620	353,845	366,639	366,639	376,039	398,128	419,940
<b>Surplus/(Deficit) for the year</b>		21,305	48,781	(9,601)	1,334	4,559	4,559	591	(4,601)	(8,320)

**Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

- Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that this is the case for the water function.
- Other functions that show a deficit between revenue and expenditure are being financed from grants and other revenue sources reflected under the Budget and Treasury office.

**Table 10 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		1,971	1,570	1,377	397	2,014	2,014	1,100	1,400	1,400
Vote 2 - FINANCE		87,785	96,087	110,202	106,609	108,036	108,036	113,011	114,996	117,047
Vote 3 - ADMINISTRATION		19,056	23,356	20,196	19,544	21,341	21,341	25,147	25,803	28,571
Vote 4 - TECHNICAL		119,079	118,938	99,080	103,922	102,611	102,611	106,187	111,547	117,138
Vote 5 - AGENCIES		147,972	122,282	119,164	124,707	137,196	137,196	131,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	375,863	362,234	350,020	355,179	371,198	371,198	376,631	393,526	411,621
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTVE AND COUNCIL		23,788	26,018	25,011	27,972	29,228	29,228	29,913	31,795	33,697
Vote 2 - FINANCE		27,734	21,277	28,383	31,830	31,406	31,406	31,273	32,415	34,220
Vote 3 - ADMINISTRATION		57,947	69,865	65,879	71,656	73,047	73,047	83,808	87,734	92,406
Vote 4 - TECHNICAL		114,524	85,316	121,182	97,680	95,762	95,762	99,860	106,403	112,154
Vote 5 - AGENCIES		130,565	110,976	119,164	124,707	137,196	137,196	131,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	354,559	313,453	359,620	353,845	366,639	366,639	376,039	398,128	419,940
Surplus/(Deficit) for the year	2	21,305	48,781	(9,601)	1,334	4,559	4,559	591	(4,601)	(8,320)

### Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

**Table 11 Surplus/ (Deficit) calculations for the technical services**

Vote Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote									
Vote 4- TECHNICAL	119,078,967	118,938,134	99,079,898	103,921,760	102,610,630	102,610,630	106,186,985	111,547,284	117,138,348
<b>Total Revenue by Vote</b>	<b>119,078,967</b>	<b>118,938,134</b>	<b>99,079,898</b>	<b>103,921,760</b>	<b>102,610,630</b>	<b>102,610,630</b>	<b>106,186,985</b>	<b>111,547,284</b>	<b>117,138,348</b>
Expenditure by Vote to be appropriated									
Vote 4- TECHNICAL	114,524,068	85,316,475	121,182,471	97,680,469	95,762,339	95,762,339	99,859,907	106,403,115	112,153,560
<b>Total Expenditure by Vote</b>	<b>114,524,068</b>	<b>85,316,475</b>	<b>121,182,471</b>	<b>97,680,469</b>	<b>95,762,339</b>	<b>95,762,339</b>	<b>99,859,907</b>	<b>106,403,115</b>	<b>112,153,560</b>
<b>Surplus/(Deficit) for the year</b>	<b>4,554,899</b>	<b>33,621,659</b>	<b>-22,102,573</b>	<b>6,241,291</b>	<b>6,848,291</b>	<b>6,848,291</b>	<b>6,327,078</b>	<b>5,144,168</b>	<b>4,984,788</b>

2. The surplus on this account increases over the MTREF translating into a surplus of R6.3 million, R5.1 million and R4.9 million for each of the respective financial years.
3. Note that the surpluses *are not used to cross-subsidized other municipal services*.

**Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

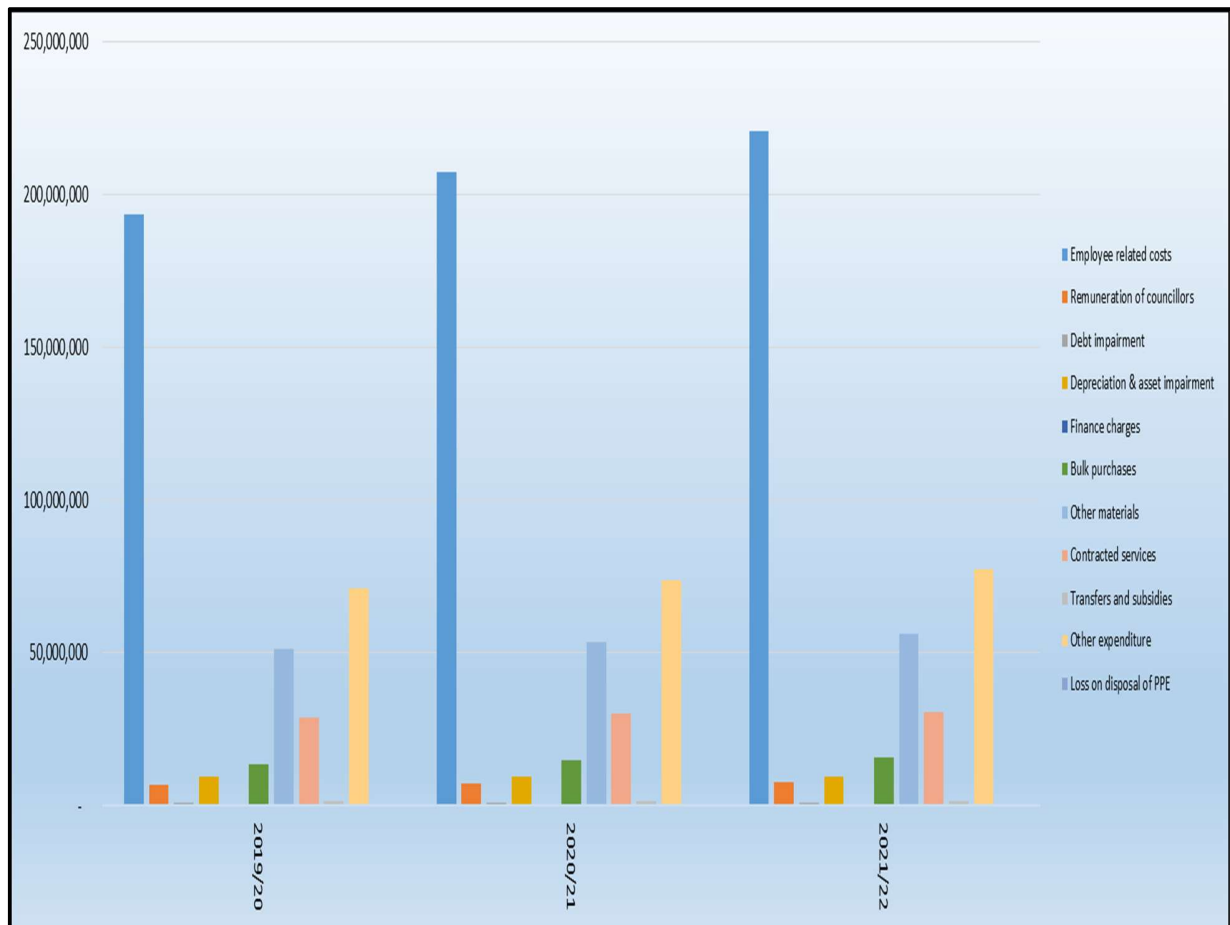
DC1 West Coast - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	541	678	747	620	1,061	1,061	1,061	865	908	953
Service charges - water revenue	2	112,892	112,759	92,812	98,327	95,661	95,661	95,661	100,314	105,330	110,596
Service charges - sanitation revenue	2	116	146	142	83	111	111	111	92	97	101
Service charges - refuse revenue	2	–	–	–	60	80	80	80	65	69	72
Rental of facilities and equipment		3,036	3,467	3,643	2,674	2,665	2,665	2,665	2,401	2,524	2,653
Interest earned - external investments		17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Interest earned - outstanding debtors		–	–	96	33	43	43	43	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	1	1	1	1	21	21	21
Licences and permits		–	158	317	310	255	255	255	224	235	247
Agency services		145,936	120,593	128,522	124,660	137,149	137,149	137,149	131,110	139,705	147,389
Transfers and subsidies		88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Other revenue	2	8,039	14,789	8,421	15,211	15,026	15,026	15,026	20,465	21,730	22,854
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>375,863</b>	<b>362,234</b>	<b>348,570</b>	<b>352,621</b>	<b>368,040</b>	<b>368,040</b>	<b>368,040</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>
<b>Expenditure By Type</b>											
Employee related costs	2	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017
Remuneration of councillors		6,153	5,447	5,942	6,405	6,405	6,405	6,405	6,760	7,155	7,557
Debt impairment	3	282	–	151	800	800	800	800	900	920	941
Depreciation & asset impairment	2	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
Finance charges		8,943	7,276	5,474	165	165	165	165	173	182	191
Bulk purchases	2	10,683	8,723	24,133	12,262	13,677	13,677	13,677	13,489	14,837	15,579
Other materials	8	87,268	44,533	37,259	57,326	58,884	58,884	58,884	50,914	53,087	56,050
Contracted services		–	–	–	20,141	3,302	3,302	3,302	28,541	30,058	30,492
Transfers and subsidies		–	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
Other expenditure	4, 5	61,807	81,917	111,945	69,893	98,149	98,149	98,149	70,996	73,889	77,528
Loss on disposal of PPE		20,285	1,145	230	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>354,559</b>	<b>313,453</b>	<b>359,620</b>	<b>353,845</b>	<b>366,639</b>	<b>366,639</b>	<b>366,639</b>	<b>376,039</b>	<b>398,128</b>	<b>419,940</b>
<b>Surplus/(Deficit)</b>		<b>21,305</b>	<b>48,781</b>	<b>(11,051)</b>	<b>(1,224)</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	<b>(2,090)</b>	<b>(7,467)</b>	<b>(11,343)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
Taxation		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>		<b>21,305</b>	<b>48,781</b>	<b>(9,601)</b>	<b>1,334</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue is R376.6 million in 2019/20 and increases to R411.6 by 2021/22.
2. Agency service constitutes the biggest component of the revenue basket of the municipality totaling R131.1 million for the 2019/20 financial year and increases to R147.3 million by 2021/22.
3. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing slightly over the MTREF.



4. The following graph illustrates the major expenditure items per type.



**Figure 3 Expenditure by major type**

5. Other materials increased over the 2019/20 to 2021/22 period escalating from R50.9 million to R56 million.
6. Employee related costs, contracted services, other expenditure are also main cost drivers within the municipality.

**Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	8	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	454	617	617	617	-	-	-
Vote 3 - ADMINISTRATION		-	-	83	703	2,190	2,190	2,190	-	-	-
Vote 4 - TECHNICAL		-	-	4,281	89	714	714	714	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	4,372	1,246	3,521	3,521	3,521	-	-	-
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		-	8	155	26	26	26	26	55	20	-
Vote 2 - FINANCE		240	677	180	11	3,000	3,000	3,000	730	650	600
Vote 3 - ADMINISTRATION		2,197	2,714	3,253	1,787	1,583	1,583	1,583	4,222	3,043	1,668
Vote 4 - TECHNICAL		4,003	7,452	145	284	2,295	2,295	2,295	4,420	2,130	2,070
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		6,440	10,852	3,734	2,108	6,904	6,904	6,904	9,427	5,843	4,338
<b>Total Capital Expenditure - Vote</b>		6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		99	570	230	1,565	4,191	4,191	4,191	808	559	100
Executive and council		-	8	146	16	16	16	16	-	-	-
Finance and administration		99	562	83	1,549	4,175	4,175	4,175	808	559	100
Internal audit		-	-	-	-	-	-	-	1	-	-
<b>Community and public safety</b>		2,338	2,830	3,433	1,790	3,939	3,939	3,939	4,234	3,143	2,168
Community and social services		141	116	181	36	36	36	36	654	229	-
Sport and recreation		-	-	180	65	217	217	217	580	500	500
Public safety		2,178	2,689	2,927	798	2,996	2,996	2,996	2,967	2,414	1,668
Housing		-	-	-	-	-	-	-	-	-	-
Health		19	25	144	891	691	691	691	33	-	-
<b>Economic and environmental services</b>		-	-	9	-	945	945	945	-	9	-
Planning and development		-	-	9	-	945	945	945	-	9	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,003	7,452	4,426	-	1,350	1,350	1,350	4,370	2,130	2,070
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		4,003	7,452	4,426	-	-	-	-	2,870	2,130	2,070
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	1,350	1,350	1,350	1,500	-	-
<b>Other</b>		-	-	8	-	-	-	-	14	2	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338
<b>Funded by:</b>											
National Government		-	-	-	2,558	2,558	2,558	2,558	2,681	2,866	3,023
Provincial Government		-	-	1,450	-	600	600	600	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	-	-	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		6,440	10,852	6,656	797	7,268	7,268	7,268	6,746	2,977	1,315
<b>Total Capital Funding</b>	<b>7</b>	6,440	10,852	8,106	3,355	10,426	10,426	10,426	9,427	5,843	4,338

**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R9.4 million for 2019/20.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

**Table 14 MBRR Table A6 - Budgeted Financial Position**

DC1 West Coast - Table A6 Budgeted Financial Position											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		R thousand									
ASSETS											
Current assets											
Cash		226,915	234,434	269,808	264,248	256,106	259,744	259,744	262,294	267,002	269,684
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	3,687	3,951	8,378	6,989	6,989	6,989	6,989	6,691	6,386	6,070
Other debtors		8,773	28,077	3,847	-	-	-	-	-	-	-
Current portion of long-term receivables		1,128	1,196	1,439	1,196	1,196	1,196	1,196	1,196	1,196	1,196
Inventory	2	4,976	7,087	7,030	6,338	6,338	6,338	6,338	6,338	6,338	6,338
Total current assets		245,479	274,745	290,503	278,771	270,629	274,268	274,268	276,520	280,922	283,289
Non current assets											
Long-term receivables		18,745	19,362	21,728	19,362	19,362	19,362	19,362	19,362	19,362	19,362
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		4,605	4,572	4,539	4,506	4,506	4,506	4,506	4,472	4,439	4,405
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	327,905	76,811	76,718	75,146	82,217	76,957	76,957	77,199	72,973	66,229
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1,029	58,293	40,332	770	770	30,049	30,049	15,724	6,638	2,885
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		352,284	159,039	143,317	99,784	106,855	130,873	130,873	116,757	103,412	105,720
TOTAL ASSETS		597,763	433,783	433,820	378,555	377,484	405,141	405,141	393,277	384,334	389,009
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	15,493	17,004	13,080	-	-	14,271	14,271	4,500	3,000	1,500
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	19,367	17,684	19,281	6,779	7,109	7,612	7,612	12,451	21,766	43,126
Provisions		7,447	8,725	9,034	8,292	8,292	8,292	8,292	9,970	10,511	10,428
Total current liabilities		42,307	43,413	41,395	15,071	15,401	30,176	30,176	26,921	35,277	55,053
Non current liabilities											
Borrowing		57,245	40,243	27,153	-	-	12,882	12,882	8,382	1,500	-
Provisions		70,880	69,758	94,502	76,518	76,518	76,518	76,518	79,745	79,774	79,853
Total non current liabilities		128,125	110,000	121,655	76,518	76,518	89,400	89,400	88,127	81,274	79,853
TOTAL LIABILITIES		170,433	153,413	163,050	91,589	91,919	119,576	119,576	115,048	116,550	134,907
NET ASSETS	5	427,330	280,370	270,770	286,966	285,564	285,564	285,564	278,229	267,784	254,102
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		427,330	280,370	270,770	290,320	295,990	295,990	295,990	287,656	273,628	258,440
Reserves	4	-	-	-	(3,355)	(10,426)	(10,426)	(10,426)	(9,427)	(5,843)	(4,338)
TOTAL COMMUNITY WEALTH/EQUITY	5	427,330	280,370	270,770	286,966	285,564	285,564	285,564	278,229	267,784	254,102

**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 14 is supported by an extensive table of notes (SA3 which can be found on page 93) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 15 MBRR Table A7 - Budgeted Cash Flow Statement

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		113,875	114,321	94,340	100,637	98,461	98,461	98,461	101,336	106,403	111,723
Other revenue		144,916	111,869	179,002	140,542	152,790	152,790	152,790	154,221	164,215	173,164
Government - operating	1	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Government - capital	1	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Interest		17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(306,038)	(294,886)	(321,199)	(341,230)	(353,256)	(353,256)	(353,256)	(359,643)	(381,538)	(403,097)
Finance charges		(8,943)	(7,276)	(5,474)	(165)	(165)	(165)	(165)	(173)	(182)	(191)
Transfers and Grants	1	–	–	(1,567)	(2,675)	(2,912)	(2,912)	(2,912)	(1,200)	(1,255)	(1,313)
NET CASH FROM/(USED) OPERATING ACTIVITIES		49,113	33,671	60,422	10,309	14,064	14,064	14,064	15,615	10,551	7,020
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	176	61	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors		–	–	–	–	–	13,080	13,080	14,271	8,382	3,000
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(6,168)	(10,836)	(8,096)	(3,355)	(10,426)	(10,426)	(10,426)	(9,427)	(5,843)	(4,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6,168)	(10,660)	(8,035)	(3,355)	(10,426)	2,654	2,654	4,845	2,538	(1,338)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(14,998)	(15,492)	(17,013)	–	–	(13,080)	(13,080)	(14,271)	(8,382)	(3,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14,998)	(15,492)	(17,013)	–	–	(13,080)	(13,080)	(14,271)	(8,382)	(3,000)
NET INCREASE/ (DECREASE) IN CASH HELD		27,948	7,519	35,374	6,954	3,639	3,639	3,639	6,188	4,708	2,682
Cash/cash equivalents at the year begin:	2	198,967	226,915	234,434	252,467	252,467	252,467	252,467	256,106	262,294	267,002
Cash/cash equivalents at the year end:	2	226,915	234,434	269,808	259,421	256,106	256,106	256,106	262,294	267,002	269,684

Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	226,915	234,434	269,808	259,421	256,106	259,744	259,744	262,294	267,002	269,684
Other current investments > 90 days		-	-	(0)	4,827	(0)	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		226,915	234,434	269,808	264,248	256,106	259,744	259,744	262,294	267,002	269,684
Application of cash and investments											
Unspent conditional transfers		1,484	1,713	1,419	-	-	-	-	-	-	1,025
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(12,881)	(31,523)	(23,245)	(19,484)	(19,158)	(18,655)	(18,655)	(13,602)	(3,981)	16,669
Other provisions		78,327	78,483	103,536	76,518	76,519	76,519	76,519	79,745	79,774	79,853
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		66,930	48,672	81,710	57,034	57,361	57,864	57,864	66,143	75,792	97,547
Surplus(shortfall)		159,985	185,762	188,098	207,214	198,745	201,880	201,880	196,151	191,210	172,136

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels are stable over the 2019/20 to 2020/22 financial years.
4. The 2019/20 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R262.2 million as at the end of the 2019/20 financial year and increases to R269.6 million by 2021/22.

**Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 64 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2019/20 to 2021/22 the surplus decreases from R196.1 million to R172.1 million.

Table 17 MBRR Table A9 - Asset Management

DC1 West Coast - Table A9 Asset Management											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand											
CAPITAL EXPENDITURE											
Total New Assets	1	6,440	10,852	5,682	3,355	10,426	10,426	9,427	5,843	4,338	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		2,896	3,753	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	1,350	1,350	1,500	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	600	600	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		2,896	3,753	-	-	1,950	1,950	1,500	-	-	
Community Facilities		-	373	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	
Community Assets		-	373	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		17	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		17	-	-	-	-	-	-	-	-	
Operational Buildings		-	92	-	715	1,620	1,620	582	547	450	
Housing		-	120	-	-	-	-	-	-	-	
Other Assets		-	212	-	715	1,620	1,620	582	547	450	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		31	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	800	3,000	3,000	750	250	250	
Intangible Assets		31	-	-	800	3,000	3,000	750	250	250	
Computer Equipment		495	314	120	639	639	639	317	336	100	
Furniture and Office Equipment		37	73	61	107	107	107	190	388	120	
Machinery and Equipment		2,278	4,566	1,762	469	850	850	3,508	1,423	918	
Transport Assets		685	1,562	3,738	625	2,260	2,260	2,580	2,900	2,500	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets											
Roads Infrastructure	2	-	-	2,424	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	2,334	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	2,334	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	
Housing		-	-	90	-	-	-	-	-	-	
Other Assets		-	-	90	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets											
Roads Infrastructure	6	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Asset class											
	4	6,440	10,852	8,106	3,355	10,426	10,426	9,427	5,843	4,338	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		2,896	3,753	2,334	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	1,350	1,350	1,500	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	600	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	600	-	-	-	
Infrastructure		2,896	3,753	2,334	-	1,950	1,950	1,500	-	-	
Community Facilities		-	373	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	
Community Assets		-	373	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		17	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		17	-	-	-	-	-	-	-	-	
Operational Buildings		-	92	-	715	1,620	1,620	582	547	450	
Housing		-	120	90	-	-	-	-	-	-	
Other Assets		-	212	90	715	1,620	1,620	582	547	450	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		31	-	-	800	3,000	3,000	750	250	250	
Intangible Assets		31	-	-	800	3,000	3,000	750	250	250	
Computer Equipment		495	314	120	639	639	639	317	336	100	
Furniture and Office Equipment		37	73	61	107	107	107	190	388	120	
Machinery and Equipment		2,278	4,566	1,762	469	850	850	3,508	1,423	918	
Transport Assets		685	1,562	3,738	625	2,260	2,260	2,580	2,900	2,500	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class											
		6,440	10,852	8,106	3,355	10,426	10,426	9,427	5,843	4,338	



Table 17 MBRR Table A9 - Asset Management. (Continued)

DC1 West Coast - Table A9 Asset Management										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	333,539	139,677	121,589	80,228	87,493	111,511	97,395	84,050	73,519
Roads Infrastructure		—	—	—	—	—	138	129	121	112
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		1,141	314	302	—	—	71	67	64	60
Water Supply Infrastructure		245,067	147	1,310	—	—	1,537	1,523	1,510	1,496
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	1,350	1,344	2,771	2,698	2,625
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	600	598	565	533	500
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		246,208	461	1,613	—	1,950	3,687	5,056	4,925	4,793
Community Assets		36,496	29,473	27,049	63,109	63,996	17,623	15,777	13,931	12,084
Heritage Assets		—	—	—	—	—	—	—	—	—
Investment properties		4,605	4,572	4,539	—	—	4,506	4,472	4,439	4,405
Other Assets		—	—	—	—	—	8,916	8,527	7,986	7,240
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		1,029	58,293	40,332	782	3,770	30,049	15,724	6,638	2,885
Computer Equipment		1,821	1,520	1,366	1,464	1,464	1,458	1,101	699	100
Furniture and Office Equipment		585	802	338	108	108	883	747	770	449
Machinery and Equipment		6,285	8,799	8,881	6,648	6,453	6,489	7,847	6,418	4,199
Transport Assets		10,378	8,996	10,712	8,118	9,752	11,139	11,384	11,484	10,603
Land		26,131	26,760	26,760	—	—	26,760	26,760	26,760	26,760
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	333,539	139,677	121,589	80,228	87,493	111,511	97,395	84,050	73,519
EXPENDITURE OTHER ITEMS		100,866	20,307	16,687	17,481	17,975	17,975	18,357	19,026	19,583
Depreciation	7	13,598	7,666	8,127	7,427	7,958	7,958	9,272	9,271	9,271
Repairs and Maintenance by Asset Class	3	87,268	12,641	8,560	10,054	10,017	10,017	9,085	9,755	10,312
Roads Infrastructure		74,988	22	—	—	—	—	311	324	340
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		7,914	8,808	1,657	3,425	1,680	1,680	3,170	3,297	3,462
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		82,902	8,830	1,657	3,425	1,680	1,680	3,482	3,621	3,802
Community Facilities		—	—	—	278	228	228	574	584	669
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		—	—	—	278	228	228	574	584	669
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		1,953	1,438	1,398	2,235	2,068	2,068	1,948	2,397	2,597
Housing		—	—	—	—	—	—	—	—	—
Other Assets		1,953	1,438	1,398	2,235	2,068	2,068	1,948	2,397	2,597
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	6	1	10	10	10	20	20	20
Furniture and Office Equipment		53	46	—	41	41	41	41	45	48
Machinery and Equipment		671	1,365	4,357	1,128	3,203	3,203	931	984	1,025
Transport Assets		1,690	956	1,147	2,938	2,787	2,787	2,090	2,103	2,152
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		100,866	20,307	16,687	17,481	17,975	17,975	18,357	19,026	19,583
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	29.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	29.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		26.6%	16.5%	11.2%	13.4%	12.2%	13.0%	11.8%	13.4%	15.6%
Renewal and upgrading and R&M as a % of PPE		26.0%	9.0%	9.0%	13.0%	11.0%	9.0%	9.0%	12.0%	14.0%

## Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 18 MBRR Table A10 - Basic Service Delivery Measurement

DC1 West Coast - Table A10 Basic service delivery measurement										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates, exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	5	(33)	(33)	4	4	5
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	15	(19)	(19)	19	20	21
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	25	(38)	(38)	36	38	40
Refuse (in excess of one removal a week for indigent households)		-	-	-	11	(15)	(15)	15	15	16
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	55	(106)	(106)	73	77	81

## Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## **Part 2 – Supporting Documentation**

### **1.8 Overview of the final budget process**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

#### **1.8.1 Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The process plan will be added to this document as an appendix. There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. This plan is attached as Annexure B.

#### **1.8.2 Integrated Development Plan and Service Delivery and Budget Implementation Plan**

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the second revision cycle included the following key IDP processes and deliverables:

- Registration of municipal priorities and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public stakeholder engagement process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2019/20 MTREF, based on the approved 2018/19 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2019/20 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2018/19 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

### 1.8.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2019/20 MTREF extensive financial modelling and the long-term financial plan were taken into account to ensure affordability and sustainability. The following key factors and planning strategies have informed the compilation of the 2019/20 MTREF:

- Policy and expenditure priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 has been taken into consideration in the planning and prioritisation process.

## 1.9 Overview of alignment of final budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and co-operative governance. Addressing the inequalities of South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial

importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2019/20 MTREF and further planning refinements that have directly informed the compilation of the budget:

**Table 19 IDP Strategic Objectives**

<b>2019/20 MTREF</b>	
1.	Ensuring Environmental Integrity for the West Coast
2.	Pursuing economic growth and the facilitation of job opportunities
3.	Promoting the social wellbeing of the community
4.	Providing essential bulk services to the district
5.	Ensuring good governance and financial viability

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Ensuring Environmental Integrity for the West Coast:
  - Implement an integrated environmental programme;
  - Implement the air quality management plan;
  - Carrying forward the disaster management plan; and
  - Climate change strategy to be developed.
2. Pursuing economic growth and the facilitation of job opportunities:
  - Review of spatial development framework providing a framework;
  - Implementation of the regional economic development strategy;
  - Technical and capacity support to B-Municipalities;
  - Revision and updating in collaboration with economic development partners; and
  - Support regional investment promotion.
3. Promoting the social wellbeing of the community:
4. Providing essential bulk services to the district:
  - Use and update the master plan for bulk water system.
5. Ensuring good governance and financial viability:
  - Strategic human resource and building of human capital (internally);
  - Corporate training and development in the district;
  - Employee wellness and assistance programme; and
  - Each post is linked to a full job description.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2019/20 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

**Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**

[illegible]

**Table 21 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

[illegible]



**Table 22 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

DC1 West Coast - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-law s	A		19	25	181	938	-	-	33	-	-
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions	B		141	124	188	82	217	217	594	502	500
To promote the social well-being of residents, communities and targeted	The social well-being of inhabitants in the district improves generally with	C		2,178	2,689	2,927	1,513	3,031	3,031	3,621	2,643	1,668
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water	D		4,003	7,452	4,426	219	3,009	3,009	4,420	2,130	2,070
To ensure good gov ernance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a	E		99	562	383	603	4,168	4,168	758	568	100
		F		-	-	-	-	-	-	-	-	-
		G		-	-	-	-	-	-	-	-	-
		H		-	-	-	-	-	-	-	-	-
		I		-	-	-	-	-	-	-	-	-
		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3	-	-	-	-	-	-	-	-	-
Total Capital Expenditure			1	6,440	10,852	8,106	3,355	10,426	10,426	9,427	5,843	4,338

### 1.10 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

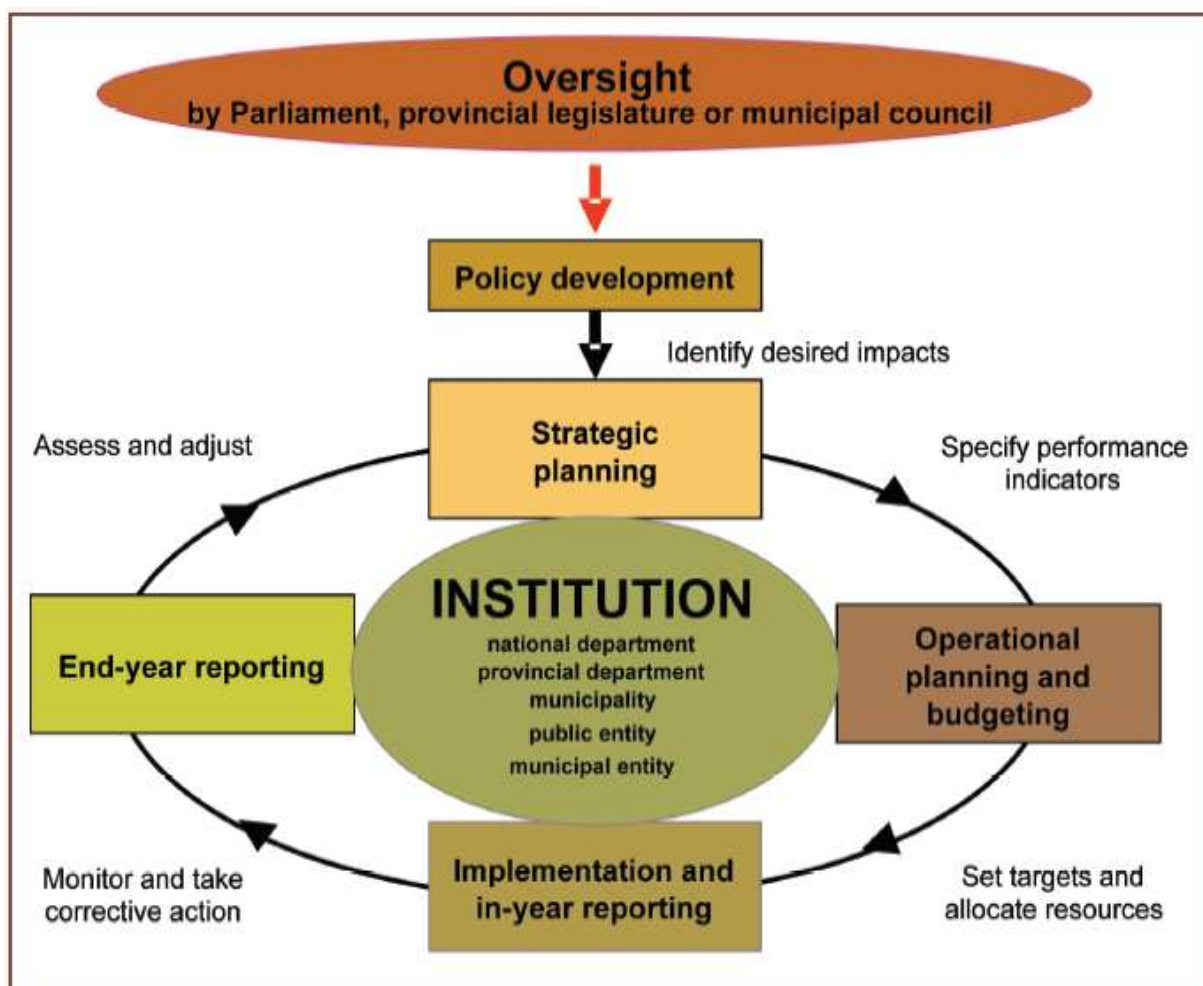


Figure 4 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:

The following table provides the main measurable performance objectives the municipality undertakes to achieve the 2019/20 financial year.

Table 23 MBRR Table SA7 – Measurable performance objectives.

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 1 - EXECUTIVE AND COUNCIL										
Function 1 - Community and Social Services										
Sub-function 1 - Population Development										
Draft the annual consolidated operational plan for social development interventions in the district for 2020/21 and submit to MAYCO by 31 January 2020	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	1	1	1	1	1	1	1	1	1
Function 2 - Executive and Council										
Sub-function 2 - Municipal Manager, Town Secretary and Chief Executive										
Initiate the meeting of the district coordinating forum (Technical) during the 2019/20 financial year	Number of meetings initiated	4	4	4	4	4	4	4	4	4
Function 3 - Finance and Administration										
Sub-function 3 - Human Resources										
Number of people from employment equity target groups to be appointed by 30 June 2020 in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan	Number of people appointed in the three highest levels of management	0	1	1	0	0	0	0	0	0
The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2020 ((Actual amount spent on training/total personnel budget)x100)	% of the municipality's personnel budget actually spent on implementing its workplace skills plan	1.0%	1.18%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2020 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100)	% Vacancy rate	14.0%	9.0%	15.0%	15.0%	15.0%	15.0%	10.0%	10.0%	10.0%
Review and update the organisational structure and submit to Council by 31 October 2019	Reviewed organisational structure submitted to Council by 31 October 2019	1	1	1	1	1	1	1	1	1
Sub-function 4 - Risk Management										
Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 May 2020	Reviewed risk management policy strategy with implementation plan submitted to risk committee	1	1	1	1	1	1	1	1	1
Compile the risk based audit plan for 2020/21 and submit to the Audit Committee for consideration by 30 June 2020	RBAP submitted to Audit Committee	1	1	1	1	1	1	1	1	1
Submit progress reports on the implementation of the RBAP for 2019/20 to the Audit Committee during the 2019/20 financial year	Number of progress reports submitted	6	6	6	6	6	6	5	5	5
Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2019/20 financial year	Number of risk assessments performed and report submitted to the risk committee	4	4	4	4	4	4	4	4	4
Function 4 - Internal Audit										
Sub-function 1 - Governance Function										
Co-ordinate the functioning of the audit committee during the 2019/20 financial year	Number of meetings coordinated	4	4	4	4	4	4	4	4	4
Function 5 - Other										
Sub-function 1 - Tourism										
Carry out 18 tourism promotional activities by 30 June 2020	Number of activities carried out	58	56	32	24	24	24	18	18	18
Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2020	Number of Tourism BEE entrepreneurs assisted	13	15	12	12	12	12	12	12	12

Table 23 MBRR Table SA7 - Measurable performance objectives. (Continued)

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Function 5 - Planning and Development										
Sub-function 1 - Corporate Wide Strategic Planning (IDP's, LED's)										
Host 10 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2020	Number of sessions hosted	11	8	8	8	8	8	10	10	10
Review the District Economic Development Strategy and submit to Council by 31 March 2020	District Economic Development Strategy reviewed and submitted to Council by 31 March	1	1	1	1	1	1	1	1	1
Vote 2 - FINANCE										
Function 1 - Finance and Administration										
Sub-function 1 - Administration and Corporate Support										
The percentage of the municipal capital budget actually spent on capital projects by 30 June 2020 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	96.13%	95.99%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Finance										
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	23.34%	21.04%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 ((Total outstanding service debtors/ revenue received for services)X100)	% of outstanding service debtors	4.70%	3.48%	5.0%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	Number of months it takes to cover fix operating expenditure with available cash	6	8.63	3	8.7	8.7	8.7	8.7	8.7	8.7
Vote 3 - ADMINISTRATION										
Function 1 - Planning and Development										
Sub-function 1 - Economic Development / Planning										
Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2020	Number of full time equivalent (FTE's) created by 30 June 2020	57.3	59.64	30	30	30	30	30	30	30
Function 2 - Environmental Protection										
Sub-function 1 - Pollution Control										
Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2019/20 financial year	Number of samples taken and monitored	1010	1052	800	900	900	900	900	900	900
Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2019/20 financial year	Number of samples taken and monitored	277	276	210	250	250	250	250	250	250
Function 3 - Health										
Sub-function 1 - Health Services										
Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2019/20 financial year	Number of samples taken and monitored	1751	1676	1080	900	900	900	900	900	900
Function 4 - Finance and Administration										
Sub-function 1 - Administration and Corporate Support										
Compile and submit the draft Annual Report for 2018/19 to Council by the 31 January 2020	Compile and submit the draft Annual Report by the 31 January 2020	1	1	1	1	1	1	1	1	1

**Table 23 MBRR Table SA7 - Measurable performance objectives. (Continued)**

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 4 - TECHNICAL										
Function 1 - Planning and Development										
Sub-function 1 - Economic Development / Planning										
Create temporary job opportunities with man days paid through projects by 30 June 2020	Number of man days paid	7016	5896	1200	1200	1200	1200	1200	1200	1200
Function 2 - Water Management										
Sub-function 1 - Water Distribution										
Limit average % water loss for last 12 months to less than 5% {(Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of KiloLiters Water Purified _ 100}	% average water loss for last 12 months {(Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of	8.18%	2.68%	10.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Sub-function 2 - Water Treatment										
Comply 90% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2019/20 financial year	% compliance with the water quality parameters	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	90.0%	90.0%	90.0%
Function 3 - Planning and Development										
Sub-function 1 - Development Facilitation										
Update the SDF and submit to council by 31 March 2020	Updated SDF submitted to Council by 31 March 2020	1	1	1	1	1	1	1	1	1
Vote 5 - AGENCIES										
Function 1 - Road Transport										
Sub-function 1 - Roads										
95% of the provincial roads conditional grant budget allocation spent by 30 June 2020 {(Total expenditure divided by the total approved budget) x 100}	% of the budget spent	94.84%	100.57%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Grade 16 000 kilometers of road by 30 June 2020	Number of kilometers graded	18084.96	18294.63	16000.00	16000.00	16000.00	16000.00	16000.00	16000.00	16000.00
Re-gravel 44.82 kilometers of roads by 30 June 2020	Number of kilometers of road re-graveled	75.25	34.60	26.88	38.84	38.84	38.84	44.82	44.82	44.82
Upgrade 7.35 kilometers of roads from gravel to bitumen surface by 30 June 2020	Number of kilometers of road upgraded from gravel to bitumen	9.79	8.29	6.45	9.28	9.28	9.28	7.35	7.35	7.35
Reseal 13.18 kilometers of surfaced roads by 30 June 2020	Number of kilometers of road resealed	52.04	25.40	27.24	25.24	25.24	25.24	13.18	13.18	13.18

The following table sets out the municipalities main performance objectives and benchmarks for the 2019/20 MTREF.

**Table 24 MBRR Table SA8 - Performance indicators and benchmarks**

DC1 West Coast - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b><u>Borrowing Management</u></b>											
Credit Rating		A1-	A1-	A1-	A1-	A1-	A1-	A1-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.8%	7.3%	6.3%	0.0%	0.0%	3.6%	3.6%	3.8%	2.2%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.3%	8.3%	8.8%	0.1%	0.1%	4.9%	4.9%	5.2%	2.9%	1.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	-123.6%	-123.6%	-88.9%	-25.7%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	5.8	6.3	7.0	18.5	17.6	9.1	9.1	10.3	8.0	5.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	5.8	6.3	7.0	18.5	17.6	9.1	9.1	10.3	8.0	5.1
Liquidity Ratio	Monetary Assets/Current Liabilities	5.4	5.4	6.5	17.5	16.6	8.6	8.6	9.7	7.6	4.9
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.3%	100.6%	100.7%	101.6%	101.6%	115.1%	115.1%	114.1%	107.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.3%	100.6%	100.7%	101.6%	101.6%	101.6%	101.6%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.6%	14.5%	10.2%	7.8%	7.5%	7.5%	7.5%	7.3%	6.9%	6.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		1.5%	1.6%	1.1%	2.6%	2.8%	3.0%	3.0%	4.7%	8.2%	15.6%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2,115	605	764	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	0	0	5379750	1547500	1547500	1547500	1547500	1624875	1706119	1791425
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.7%	42.9%	47.3%	50.1%	47.4%	47.4%	47.4%	51.8%	53.1%	54.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.4%	44.5%	49.0%	51.9%	49.8%	49.8%		53.6%	54.9%	55.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	23.2%	3.5%	2.5%	2.9%	2.7%	2.7%		2.4%	2.5%	2.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.0%	4.1%	3.9%	2.2%	2.2%	2.2%	2.2%	2.5%	2.4%	2.3%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.9	7.1	14.2	13.4	13.4	13.4	7.5	9.3	12.4	13.0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.7%	28.4%	14.0%	8.0%	8.2%	8.2%	8.2%	7.6%	7.0%	6.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.9	9.7	9.7	9.0	8.6	8.9	8.9	8.9	8.4	7.9

### **1.10.1 Performance indicators and benchmarks**

#### *1.10.1.1 Borrowing Management*

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

#### *1.10.1.2 Liquidity*

- For the 2019/20 MTREF the current ratio is 9.7
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

#### *1.10.1.3 Revenue Management*

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

#### *1.10.1.4 Creditors Management*

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. This has had a favorable impact on suppliers' perceptions of risk of doing business with the municipality.

#### *1.10.1.5 Other Indicators*

- The water distribution losses have been 4.45 per cent in 2017/18. It is planned to further reduce distribution losses in 2018/19 and 2019/20.
- Employee costs as a percentage of operating revenue continues to be stable over the MTREF.

### **1.10.2 Providing clean water**

The municipality provides bulk water services per a concession arrangement on behalf of 3 local municipalities (Saldanha, Swartland and Bergriver) as well as to 901 farmers. The municipality's bulk water needs are provided by the Department of Water Affairs and Forestry in the form of raw water.

The Department of Water Affairs conducts a bi-annual performance rating of water treatment works within this district, presenting a Blue Drop award for water treatment works that meet certain criteria of excellence.



## **1.11 Overview of budget related-policies**

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

### **1.11.1 Review of credit control and debt collection procedures/policies**

The credit and debt collection Policy will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate.

The 2019/20 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 99 per cent on current billings.

### **1.11.2 Asset Management Policy**

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in new infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for new assets was considered a priority and hence the capital programme was determined based on new asset construction.

The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to new assets as well as asset renewal, repairs and maintenance. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets). An amended policy will be considered by Council in March 2019.

### **1.11.3 Supply Chain Management Policy**

The Supply Chain Management Policy was adopted by Council in September 2005. An amended policy will be considered by Council in March 2019.

### **1.11.4 Cash Management and Investment Policy**

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

### **1.11.5 Tariff Policies**

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

All the above policies are available on the municipality's website, as well as other budget related policies:

## 1.12 Overview of budget assumptions

### 1.12.1 External factors

Due to the below inflation increase in the equitable share allocation the municipality has declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

### 1.12.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2019/20 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration. Employee related costs comprise 51 per cent of total operating expenditure in the 2019/20 MTREF.

### 1.12.3 Credit rating outlook

**Table 25 Credit rating outlook**

Security class	Currency	Rating	Annual rating 2018/19	Previous Rating
Short term	Rand	A1	Des 2018	A1
Long-term	Rand	A	Des 2018	A
Outlook	Rand	Stable	Des 2018	Stable

### 1.12.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions.

### 1.12.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (99 per cent) of annual billings. Cash flow is assumed to be 100 per cent of billing.

### 1.12.6 Salary increases

The assumption is that for 2019/20 an across the board increase of 7 per cent is allowed.

### 1.12.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Firefighting services; and
- Fighting corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

### 1.12.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 per cent on the capital programme for the 2019/20 MTREF of which performance has been factored into the cash flow budget.

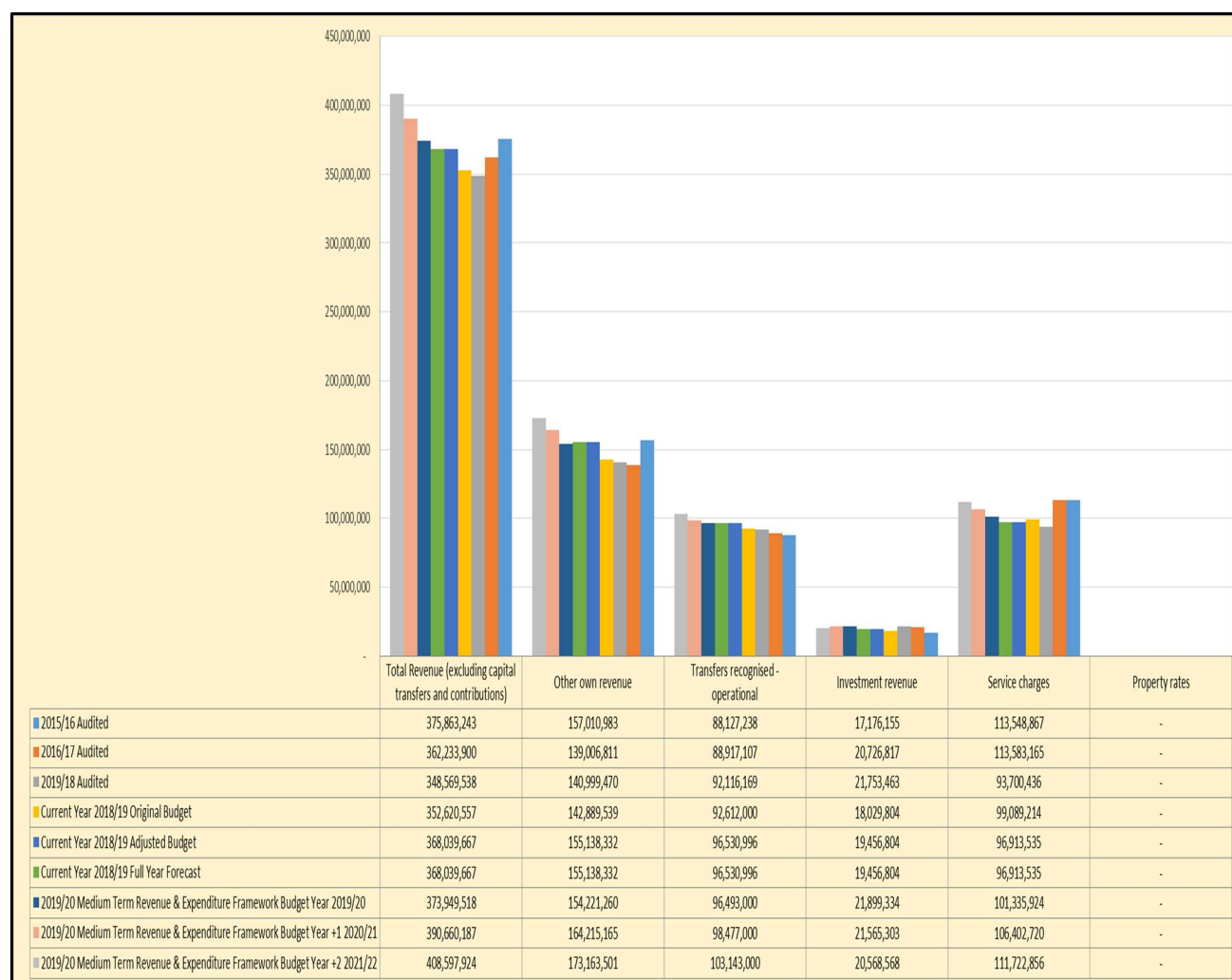
## 1.13 Overview of budget funding

### 1.13.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

**Table 26 Breakdown of the operating revenue over the medium-term**

DC1 West Coast - Table A1 Budget Summary										
Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	113,549	113,583	93,700	99,089	96,914	96,914	96,914	101,336	106,403	111,723
Investment revenue	17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Transfers recognised - operational	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Other own revenue	157,011	139,007	140,999	142,890	155,138	155,138	155,138	154,221	164,215	173,164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>375,863</b>	<b>362,234</b>	<b>348,570</b>	<b>352,621</b>	<b>368,040</b>	<b>368,040</b>	<b>368,040</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>

**Figure 5 Breakdown of operating revenue over the 2019/20 MTREF**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from bulk water services; agency services (roads), operating grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.)

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 99 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements.

The above principles guide the annual increase in the tariffs charged to the consumers and aligned to the economic forecasts.

The proposed tariff increases for the 2019/20 MTREF on the different revenue categories are:

**Table 27 Proposed tariff increases over the medium-term**

Revenue category	2019/20 proposed average tariff increase	2020/21 proposed average tariff increase	2021/22 proposed average tariff increase	2019/20 additional revenue for each 1% tariff increase	2019/20 additional revenue owing to 2% tariff increases	2019/20 Total Budgeted revenue
	%	%	%	R'000	R'000	R'000
Water	5.49	5.29	5.29	1,014	2,027	101,336
<b>Total</b>				<b>1,014</b>	<b>2,027</b>	<b>101,336</b>

Services charges relating to bulk water constitutes the second biggest component of the revenue basket of the municipality totaling R101.3 million for the 2019/20 financial year and increases to R111.7 million by 2021/22.

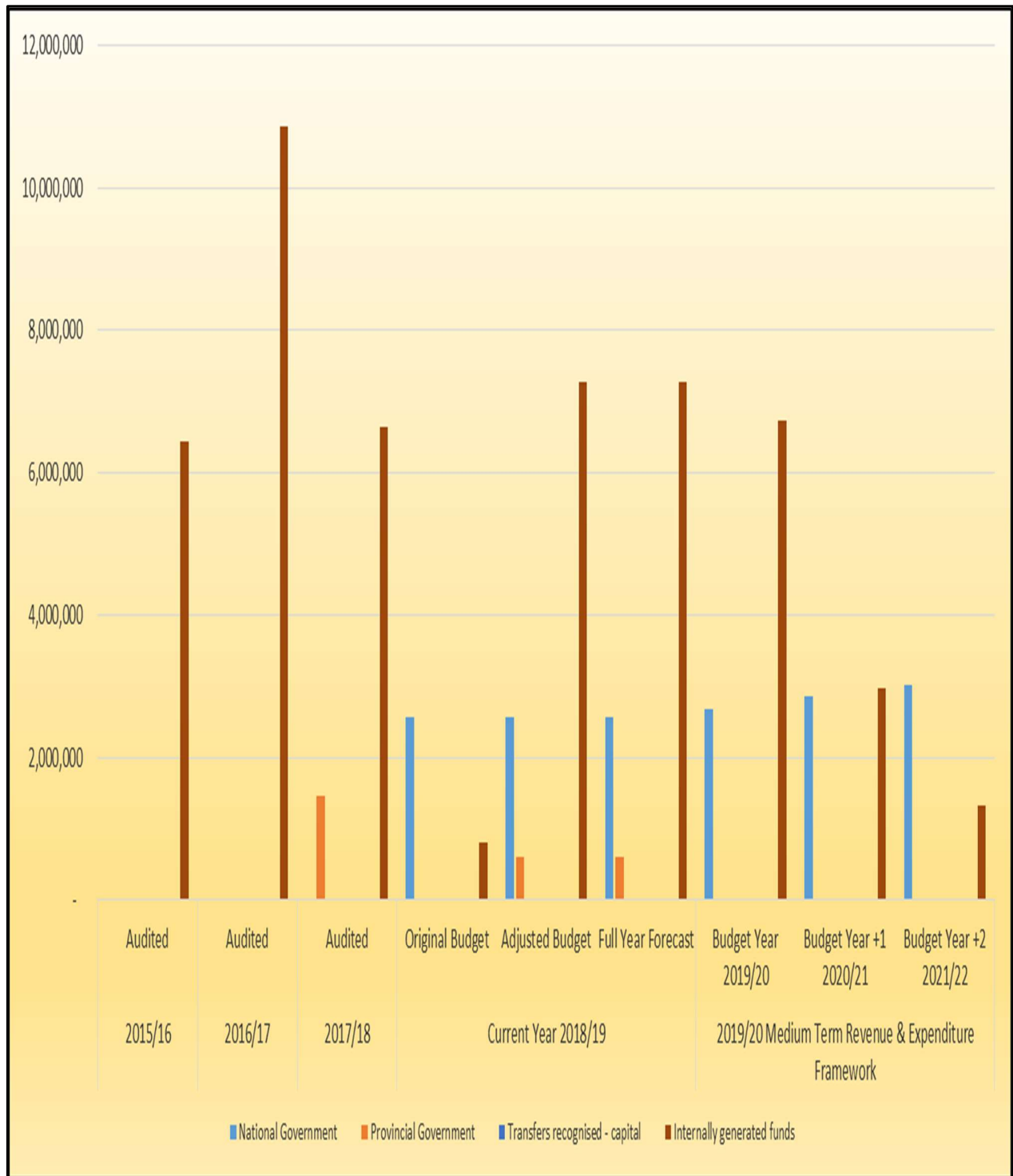
Operational grants and subsidies amount to R96.1 million, R98.4 million and R102.1 million for each of the respective financial years of the MTREF, or 26.36, 26.08 and 25.64 per cent of operating revenue.

Investment revenue contributes marginally to the revenue base with a budget allocation of R21.8 million of the 2019/20 MTREF. It should be noted that all cash are classified under cash and cash equivalents.

**Table 28 Sources of capital revenue over the MTREF**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>										
<b>Funded by:</b>											
National Government		-	-	-	2,558	2,558	2,558	2,558	2,681	2,866	3,023
Provincial Government		-	-	1,450	-	600	600	600	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6,440	10,852	6,656	797	7,268	7,268	7,268	6,746	2,977	1,315
<b>Total Capital Funding</b>	<b>7</b>	<b>6,440</b>	<b>10,852</b>	<b>8,106</b>	<b>3,355</b>	<b>10,426</b>	<b>10,426</b>	<b>10,426</b>	<b>9,427</b>	<b>5,843</b>	<b>4,338</b>

The above table is graphically represented as follows for the 2019/20 financial year.



**Figure 6 Sources of capital revenue for the 2019/20 financial year**

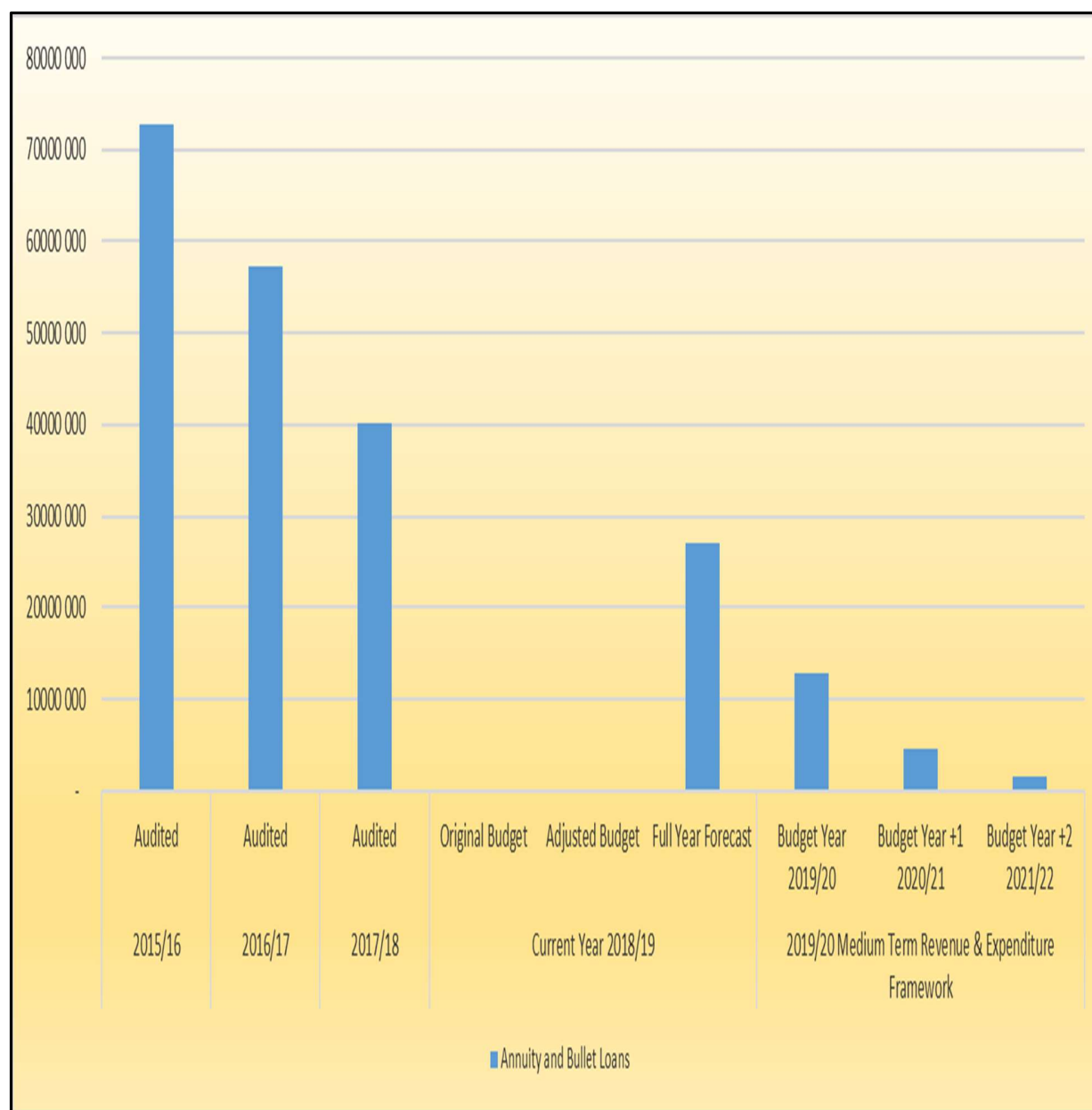
Capital will be financed from grants and internally generated funds.

The following table is a detailed analysis of the municipality's borrowing liability.

**Table 29 MBRR Table SA 17 - Detail of borrowings**

DC1 West Coast - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>Parent municipality</b>										
Annuity and Bullet Loans		72 738	57 246	40 233	-	-	27 153	12 882	4 500	1 500
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	72 738	57 246	40 233	-	-	27 153	12 882	4 500	1 500
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	72 738	57 246	40 233	-	-	27 153	12 882	4 500	1 500

The following graph illustrates the decrease in outstanding borrowing for the 2015/16 to 2021/22 period.



**Figure 7 Growth in outstanding borrowing (long-term liabilities)**

Due to the water concession arrangement all water services borrowings are paid by this municipality thereafter a debtor is raised and the funds fully recovered from the respective local municipalities.



Table 30 MBRR Table SA 18 - Capital transfers and grants receipts

DC1 West Coast - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		86,138	86,658	89,529	90,452	90,452	90,452	94,733	97,077	100,718
Local Government Equitable Share		80,458	82,194	84,972	88,405	88,405	88,405	92,706	96,077	99,718
Finance Management		1,250	1,250	1,250	1,000	1,000	1,000	1,000	1,000	1,000
Municipal Systems Improvement		787	143	–	–	–	–	–	–	–
EPWP Incentive		1,000	1,036	1,100	1,047	1,047	1,047	1,027	–	–
Rural asset management system		2,199	1,980	2,207	–	–	–	–	–	–
fresh water tanks		444	55	–	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		603	1,168	1,602	2,160	6,079	6,079	660	–	1,025
Finance Management Capacity Building		551	271	250	360	360	360	380	–	–
Capacity Building Health Services		51	129	162	–	–	–	–	–	–
Finance Management Support		–	744	1,115	280	280	280	280	–	–
Greenest Municipality Competition		–	25	75	–	–	–	–	–	–
Finance Management Spacial Development		–	–	–	–	–	–	–	–	–
Community Development Workers Support		–	–	–	37	37	37	–	–	–
Fire Services Capacity Building		–	–	–	1,483	1,483	1,483	–	–	1,025
Other transfers and grants [insert description]		–	–	–	–	3,919	3,919	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		1,386	1,091	985	–	–	–	1,100	1,400	1,400
Other		748	112	(25)	–	–	–	–	–	–
Working for water		638	979	1,010	–	–	–	1,100	1,400	1,400
Total Operating Transfers and Grants	5	88,127	88,917	92,116	92,612	96,531	96,531	96,493	98,477	103,143
Capital Transfers and Grants										
National Government:		–	–	–	2,558	2,558	2,558	2,681	2,866	3,023
Rural asset management system		–	–	–	2,558	2,558	2,558	2,681	2,866	3,023
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	1,450	–	600	600	–	–	–
Fire Services Capacity Building Grant		–	–	1,450	–	–	–	–	–	–
Finance Management Support		–	–	–	–	600	600	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	–	1,450	2,558	3,158	3,158	2,681	2,866	3,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS		88,127	88,917	93,566	95,170	99,689	99,689	99,174	101,343	106,166

### 1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

**Table 31 MBRR Table A7 - Budget cash flow statement**

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		113,875	114,321	94,340	100,637	98,461	98,461	98,461	101,336	106,403	111,723
Other revenue		144,916	111,869	179,002	140,542	152,790	152,790	152,790	154,221	164,215	173,164
Government - operating	1	88,127	88,917	92,116	92,612	96,531	96,531	96,531	96,493	98,477	103,143
Government - capital	1	–	–	1,450	2,558	3,158	3,158	3,158	2,681	2,866	3,023
Interest		17,176	20,727	21,753	18,030	19,457	19,457	19,457	21,899	21,565	20,569
Dividends		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Suppliers and employees		(306,038)	(294,886)	(321,199)	(341,230)	(353,256)	(353,256)	(353,256)	(359,643)	(381,538)	(403,097)
Finance charges		(8,943)	(7,276)	(5,474)	(165)	(165)	(165)	(165)	(173)	(182)	(191)
Transfers and Grants	1	–	–	(1,567)	(2,675)	(2,912)	(2,912)	(2,912)	(1,200)	(1,255)	(1,313)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>49,113</b>	<b>33,671</b>	<b>60,422</b>	<b>10,309</b>	<b>14,064</b>	<b>14,064</b>	<b>14,064</b>	<b>15,615</b>	<b>10,551</b>	<b>7,020</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		–	176	61	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors		–	–	–	–	–	13,080	13,080	14,271	8,382	3,000
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Capital assets		(6,168)	(10,836)	(8,096)	(3,355)	(10,426)	(10,426)	(10,426)	(9,427)	(5,843)	(4,338)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6,168)</b>	<b>(10,660)</b>	<b>(8,035)</b>	<b>(3,355)</b>	<b>(10,426)</b>	<b>2,654</b>	<b>2,654</b>	<b>4,845</b>	<b>2,538</b>	<b>(1,338)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Repayment of borrowing		(14,998)	(15,492)	(17,013)	–	–	(13,080)	(13,080)	(14,271)	(8,382)	(3,000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14,998)</b>	<b>(15,492)</b>	<b>(17,013)</b>	<b>–</b>	<b>–</b>	<b>(13,080)</b>	<b>(13,080)</b>	<b>(14,271)</b>	<b>(8,382)</b>	<b>(3,000)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	198,967	226,915	234,434	252,467	252,467	252,467	252,467	256,106	262,294	267,002
Cash/cash equivalents at the year end:	2	226,915	234,434	269,808	259,421	256,106	256,106	256,106	262,294	267,002	269,684

The above table shows that cash and cash equivalents of the municipality equals a positive cash balance of R226.9 million in 2015/16 to R269.6 million in 2021/22.

### 1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 64 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected).

**Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation**

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	226,915	234,434	269,808	259,421	256,106	259,744	259,744	262,294	267,002	269,684
Other current investments > 90 days		-	-	(0)	4,827	(0)	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>226,915</b>	<b>234,434</b>	<b>269,808</b>	<b>264,248</b>	<b>256,106</b>	<b>259,744</b>	<b>259,744</b>	<b>262,294</b>	<b>267,002</b>	<b>269,684</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		1,484	1,713	1,419	-	-	-	-	-	-	1,025
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(12,881)	(31,523)	(23,245)	(19,484)	(19,158)	(18,655)	(18,655)	(13,602)	(3,981)	16,669
Other provisions		78,327	78,483	103,536	76,518	76,519	76,519	76,519	79,745	79,774	79,853
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>66,930</b>	<b>48,672</b>	<b>81,710</b>	<b>57,034</b>	<b>57,361</b>	<b>57,864</b>	<b>57,864</b>	<b>66,143</b>	<b>75,792</b>	<b>97,547</b>
<b>Surplus(shortfall)</b>		<b>159,985</b>	<b>185,762</b>	<b>188,098</b>	<b>207,214</b>	<b>198,745</b>	<b>201,880</b>	<b>201,880</b>	<b>196,151</b>	<b>191,210</b>	<b>172,136</b>

From the above table it can be seen that the cash available total R196.1 million in the 2019/20 financial year and decreases to R172.1 million by 2021/22. The following is a breakdown of the application of this funding:

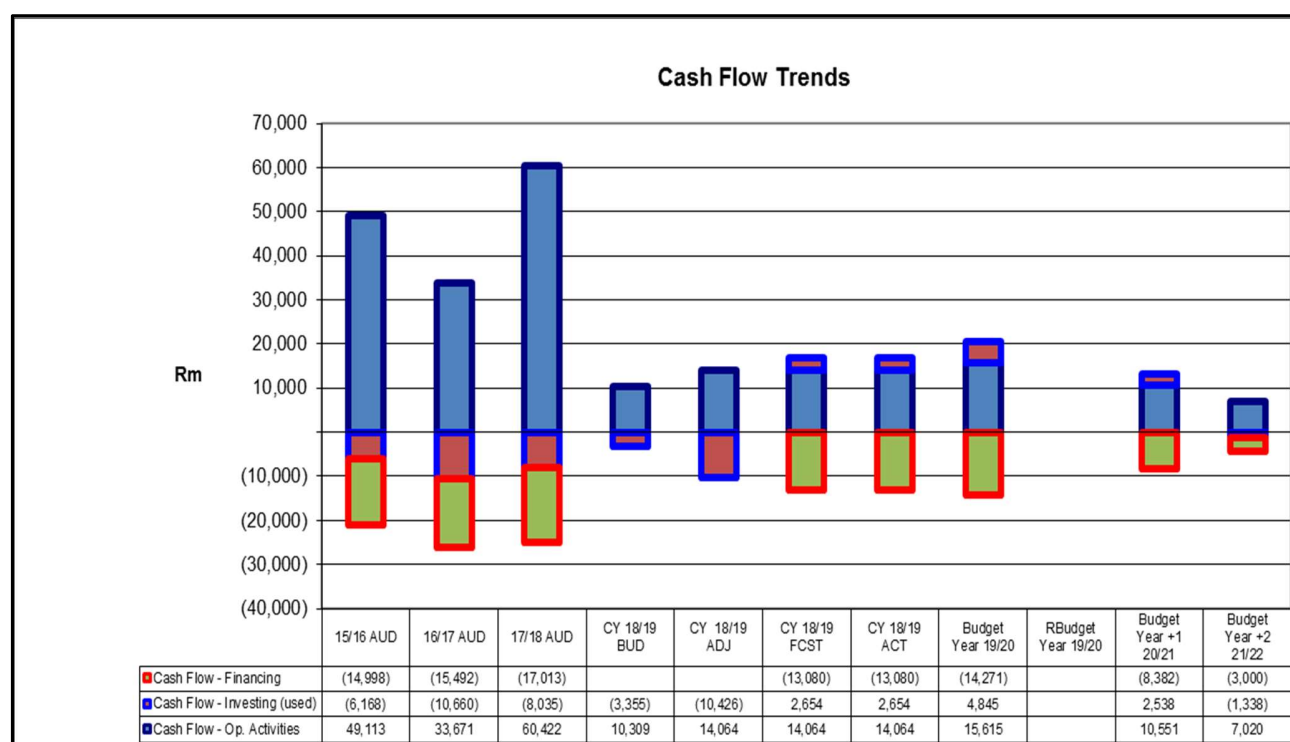
- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return

unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.

- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Against other provisions an amount R79.7 million has been provided for the 2019/20 MTREF. This liability is informed by, amongst others, the supplementary post-retirement medical liability. The actuarial valuations are done at each reporting date

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation. The 2019/20 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

The following graph supplies an analysis of the activities relating cash and cash equivalent over a seven year perspective.



**Figure 8 Cash and cash equivalents activities**

#### 1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding

compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

**Table 33 MBRR SA10 – Funding compliance measurement**

DC1 West Coast Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
			Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	226,915	234,434	269,808	259,421	256,106	256,106	256,106	262,294	267,002	269,684
Cash + investments at the yr end less applications - R'000	18(1)b	2	159,985	185,762	188,098	207,214	198,745	201,880	201,880	196,151	191,210	172,136
Cash year end/monthly employee/supplier payments	18(1)b	3	8.9	9.7	9.7	9.0	8.6	8.9	8.9	8.9	8.4	7.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	21,305	48,781	(9,601)	1,334	4,559	4,559	4,559	591	(4,601)	(8,320)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(23.5%)	(0.2%)	(8.2%)	(6.0%)	(6.0%)	(1.4%)	(1.0%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	95.7%	89.5%	116.5%	99.7%	99.7%	99.7%	99.7%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.2%	0.0%	0.2%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.8%
Capital payments % of capital expenditure	18(1)c,19	8	95.8%	99.9%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								101.8%	100.3%	102.8%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	144.5%	(58.9%)	(40.1%)	0.0%	0.0%	0.0%	(3.6%)	(3.9%)	(4.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	3.3%	12.2%	(10.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	26.6%	16.5%	11.2%	13.4%	12.2%	13.0%	11.8%	11.8%	13.4%	15.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	29.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

#### 1.13.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

The forecasted cash and cash equivalents for the 2019/20 MTREF shows R262.2 million, R267 million and R269.6 million for each respective financial year.

#### *1.13.4.2 Cash less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 16, on page 31. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

#### *1.13.4.3 Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. Notably, the ratio is steady.

#### *1.13.4.4 Surplus/deficit*

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2019/20 MTREF the indicative outcome is a surplus of R0.591 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

#### *1.13.4.5 Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 99 per cent performance target, the cash flow statement has been conservatively determined. Should performance with the mid-year review and adjustments, be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

#### *1.13.4.6 Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment has to be increased to offset under-collection of billed revenues. Considering the municipality is the operator in a concession arrangement of bulk water supplier to local municipalities this ratio is 0.9%.

*1.13.4.7 Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

*1.13.4.8 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 0 per cent of own funded capital.

*1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The municipality has budgeted for all transfers.

*1.13.4.10 Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

*1.13.4.11 Repairs and maintenance expenditure level to PPE*

This measure for 2019/20 is 11.8% and increases to 15.6% in 2021/22. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 49 MBRR SA34c on page 82.

## 1.14 Expenditure on grants and reconciliations of unspent funds

**Table 34 MBRR SA19 - Expenditure on transfers and grant programs**

DC1 West Coast - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		86,138	86,658	89,529	90,452	90,452	90,452	94,733	97,077	100,718
Local Government Equitable Share		80,458	82,194	84,972	88,405	88,405	88,405	92,706	96,077	99,718
Finance Management		1,250	1,250	1,250	1,000	1,000	1,000	1,000	1,000	1,000
Municipal Systems Improvement		787	143	—	—	—	—	—	—	—
EPWP Incentive		1,000	1,036	1,100	1,047	1,047	1,047	1,027	—	—
Rural asset management sy stem		2,199	1,980	2,207	—	—	—	—	—	—
fresh water tanks		444	55	—	—	—	—	—	—	—
Other transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
Provincial Government:		603	1,168	1,602	2,160	6,079	6,079	660	—	1,025
Finance Management Capacity Building		551	271	250	360	360	360	380	—	—
Capacity Building Health Services		51	129	162	—	—	—	—	—	—
Finance Management Support		—	744	1,115	280	280	280	280	—	—
Greenest Municipality Competition		—	25	75	—	—	—	—	—	—
Finance Management Spacial Development		—	—	—	—	—	—	—	—	—
Community Development Workers Support		—	—	—	37	37	37	—	—	—
Fire Services Capacity Building		—	—	—	1,483	1,483	1,483	—	—	1,025
Other transfers and grants [insert description]		—	—	—	—	3,919	3,919	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		1,386	1,091	985	—	—	—	1,100	1,400	1,400
Other		748	112	(25)	—	—	—	—	—	—
Working for water		638	979	1,010	—	—	—	1,100	1,400	1,400
Total operating expenditure of Transfers and Grants		88,127	88,917	92,116	92,612	96,531	96,531	96,493	98,477	103,143
Capital expenditure of Transfers and Grants										
National Government:		—	—	—	2,558	2,558	2,558	2,681	2,866	3,023
Rural asset management sy stem		—	—	—	2,558	2,558	2,558	2,681	2,866	3,023
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	1,450	—	600	600	—	—	—
Fire Services Capacity Building Grant		—	—	1,450	—	—	—	—	—	—
Finance Management Support		—	—	—	—	600	600	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		—	—	1,450	2,558	3,158	3,158	2,681	2,866	3,023
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,127	88,917	93,566	95,170	99,689	99,689	99,174	101,343	106,166



**Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds**

DC1 West Coast - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		86,138	86,658	89,529	90,452	90,452	90,452	94,733	97,077	100,718
<b>Conditions met - transferred to revenue</b>		<b>86,138</b>	<b>86,658</b>	<b>89,529</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>	<b>94,733</b>	<b>97,077</b>	<b>100,718</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		603	1,168	1,602	2,160	6,079	6,079	660	-	1,025
<b>Conditions met - transferred to revenue</b>		<b>603</b>	<b>1,168</b>	<b>1,602</b>	<b>2,160</b>	<b>6,079</b>	<b>6,079</b>	<b>660</b>	<b>-</b>	<b>1,025</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1,386	1,091	985	-	-	-	1,100	1,400	1,400
<b>Conditions met - transferred to revenue</b>		<b>1,386</b>	<b>1,091</b>	<b>985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>1,400</b>	<b>1,400</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>88,127</b>	<b>88,917</b>	<b>92,116</b>	<b>92,612</b>	<b>96,531</b>	<b>96,531</b>	<b>96,493</b>	<b>98,477</b>	<b>103,143</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	2,558	2,558	2,558	2,681	2,866	3,023
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,558</b>	<b>2,558</b>	<b>2,558</b>	<b>2,681</b>	<b>2,866</b>	<b>3,023</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	1,450	-	600	600	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>-</b>	<b>-</b>	<b>1,450</b>	<b>2,558</b>	<b>3,158</b>	<b>3,158</b>	<b>2,681</b>	<b>2,866</b>	<b>3,023</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>88,127</b>	<b>88,917</b>	<b>93,566</b>	<b>95,170</b>	<b>99,689</b>	<b>99,689</b>	<b>99,174</b>	<b>101,343</b>	<b>106,166</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 1.15 Councillor and employee benefits

**Table 36 MBRR SA22 - Summary of councillor and staff benefits**

DC1 West Coast - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4,431	4,223	4,467	4,811	4,811	4,811	5,124	5,444	5,771
Pension and UIF Contributions		274	224	240	254	254	254	270	287	304
Medical Aid Contributions		113	107	121	133	133	133	141	150	159
Motor Vehicle Allowance		488	611	681	733	733	733	780	829	879
Cellphone Allowance		243	283	434	475	475	475	444	444	444
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		604	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,153</b>	<b>5,447</b>	<b>5,942</b>	<b>6,405</b>	<b>6,405</b>	<b>6,405</b>	<b>6,760</b>	<b>7,155</b>	<b>7,557</b>
<b>% increase</b>	4		(11.5%)	9.1%	7.8%	-	-	5.5%	5.8%	5.6%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		4,650	4,775	3,964	4,582	4,582	4,582	5,116	5,436	5,776
Pension and UIF Contributions		360	349	255	179	179	179	200	212	225
Medical Aid Contributions		127	137	106	88	88	88	58	61	65
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		263	160	316	446	446	446	907	964	1,024
Motor Vehicle Allowance		462	612	384	414	414	414	492	523	556
Cellphone Allowance	3	64	81	72	86	86	86	92	98	104
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	59	210	0	0	0	0	0	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	42	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	1,280	1,280	1,280	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,985</b>	<b>6,368</b>	<b>5,097</b>	<b>7,076</b>	<b>7,076</b>	<b>7,076</b>	<b>6,865</b>	<b>7,295</b>	<b>7,750</b>
<b>% increase</b>	4		6.4%	(20.0%)	38.8%	-	-	(3.0%)	6.2%	6.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		79,234	84,053	92,326	100,182	100,182	100,182	114,474	122,552	131,859
Pension and UIF Contributions		13,917	15,267	16,755	18,624	18,624	18,624	20,313	21,799	23,400
Medical Aid Contributions		5,407	6,557	7,174	7,997	7,997	7,997	8,132	8,661	9,123
Overtime		7,222	8,774	8,007	12,169	12,169	12,169	8,492	9,086	9,216
Performance Bonus		2,323	6,908	7,688	8,263	8,263	8,263	9,409	10,184	10,493
Motor Vehicle Allowance	3	6,692	6,617	7,268	4,318	4,318	4,318	8,401	9,012	9,516
Cellphone Allowance	3	838	785	688	689	689	689	711	711	701
Housing Allowances	3	1,252	1,245	1,338	1,495	1,495	1,495	1,360	1,448	1,541
Other benefits and allowances	3	10,997	9,861	8,997	7,943	7,943	7,943	9,215	9,726	10,555
Payments in lieu of leave		-	835	1,178	1,565	1,565	1,565	1,518	1,393	1,393
Long service awards		1,349	1,322	1,394	2,122	2,122	2,122	1,677	2,219	2,135
Post-retirement benefit obligations	6	10,324	6,986	6,881	4,308	4,308	4,308	3,227	3,389	3,335
<b>Sub Total - Other Municipal Staff</b>		<b>139,556</b>	<b>149,209</b>	<b>159,694</b>	<b>169,674</b>	<b>169,674</b>	<b>169,674</b>	<b>186,930</b>	<b>200,179</b>	<b>213,267</b>
<b>% increase</b>	4		6.9%	7.0%	6.2%	-	-	10.2%	7.1%	6.5%
<b>Total Parent Municipality</b>		<b>151,693</b>	<b>161,025</b>	<b>170,733</b>	<b>183,155</b>	<b>183,155</b>	<b>183,155</b>	<b>200,555</b>	<b>214,629</b>	<b>228,574</b>

DC1 West Coast - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4	–	538 136	146 880	112 773			797 789
Chief Whip		–	–	–	–			–
Executive Mayor		–	878 049	50 016	58 075			986 140
Deputy Executive Mayor		–	574 006	–	223 783			797 789
Executive Committee		–	1 304 955	–	257 841			1 562 796
Total for all other councillors		–	1 828 967	214 526	571 850			2 615 343
<b>Total Councillors</b>	8	–	5 124 113	411 422	1 224 322			6 759 857
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		–	1 376 964	2 156	159 749	239 612		1 778 481
Chief Finance Officer		–	1 365 966	2 156	105 051	222 478		1 695 651
Director : Corporate & Community Services		–	1 119 753	193 672	159 749	222 478		1 695 652
Director : Technical Services		–	1 253 586	59 839	159 749	222 478		1 695 652
		–	–	–	–	–		–
		–	–	–	–	–		–
List of each official with packages >= senior manager								
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
<b>Total Senior Managers of the Municipality</b>	8,10	–	5 116 269	257 823	584 298	907 046		6 865 436
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
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		–	–	–	–	–		–
		–	–	–	–	–		–
		–	–	–	–	–		–
<b>Total for municipal entities</b>	8,10	–	–	–	–	–		–
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	–	10 240 382	669 245	1 808 620	907 046		13 625 293

**Table 38 MBRR SA24 – Summary of personnel numbers**

DC1 West Coast - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		24	10	14	25	10	15	25	10	15
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	4	-	4	4	-	4	4	3	1
Other Managers	7	18	18	-	17	17	-	17	17	-
Professionals		185	183	176	262	179	83	209	161	48
Finance		22	22	5	26	24	2	32	27	5
Spatial/town planning		1	1	-	1	1	-	1	1	-
Information Technology		2	2	-	2	2	-	2	2	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		160	158	171	233	152	81	174	131	43
Technicians		331	308	23	337	286	51	335	305	30
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		225	204	21	243	198	45	219	204	15
Electricity		-	-	-	-	-	-	-	-	-
Water		106	104	2	94	88	6	116	101	15
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		28	27	1	27	27	-	27	27	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	590	546	218	672	519	153	617	523	94
<b>% increase</b>					13,9%	(4,9%)	(29,8%)	(8,2%)	0,8%	(38,6%)
<b>Total municipal employees headcount</b>	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	28	27	5	30	28	2	32	27	5
Human Resources personnel headcount	8, 10	6	5	1	5	5	-	5	5	-

## Monthly targets for revenue, expenditure and cash flow

**Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure**

DC1 West Coast - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue By Source																
Property rates		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		134	45	50	57	59	127	55	62	111	29	22	116	865	908	953
Service charges - water revenue		15,501	5,174	5,761	6,612	6,848	14,679	6,404	7,160	12,858	3,336	2,542	13,440	100,314	105,330	110,596
Service charges - sanitation revenue		14	5	5	6	6	13	6	7	12	3	2	12	92	97	101
Service charges - refuse revenue		10	3	4	4	4	10	4	5	8	2	2	9	65	69	72
Rental of facilities and equipment		371	124	138	158	164	351	153	171	308	80	61	322	2,401	2,524	2,653
Interest earned - external investments		3,384	1,129	1,258	1,443	1,495	3,204	1,398	1,563	2,807	728	555	2,934	21,899	21,565	20,569
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		3	1	1	1	1	3	1	1	3	1	1	3	21	21	21
Licences and permits		35	12	13	15	15	33	14	16	29	7	6	30	224	235	247
Agency services		20,259	6,762	7,530	8,642	8,950	19,185	8,370	9,358	16,806	4,360	3,322	17,566	131,110	139,705	147,389
Transfers and subsidies		14,910	4,977	5,542	6,360	6,587	14,120	6,160	6,888	12,368	3,209	2,445	12,928	96,493	98,477	103,143
Other revenue		3,162	1,055	1,175	1,349	1,397	2,995	1,306	1,461	2,623	681	519	2,742	20,465	21,730	22,854
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		57,783	19,286	21,478	24,648	25,528	54,719	23,872	26,692	47,933	12,435	9,475	50,102	373,950	390,660	408,598
Expenditure By Type																
Employee related costs		16,476	14,369	13,590	13,382	18,857	13,784	14,554	13,613	14,710	12,920	14,304	33,237	193,795	207,474	221,017
Remuneration of councillors		575	501	474	467	658	481	508	475	513	451	499	1,159	6,760	7,155	7,557
Debt impairment		77	67	63	62	88	64	68	63	68	60	66	154	900	920	941
Depreciation & asset impairment		788	687	650	640	902	659	696	651	704	618	684	1,590	9,272	9,271	9,271
Finance charges		15	13	12	12	17	12	13	12	13	12	13	30	173	182	191
Bulk purchases		1,147	1,000	946	931	1,313	959	1,013	947	1,024	899	996	2,313	13,489	14,837	15,579
Other materials		4,329	3,775	3,570	3,516	4,954	3,621	3,824	3,576	3,865	3,394	3,758	8,732	50,914	53,087	56,050
Contracted services		2,427	2,116	2,001	1,971	2,777	2,030	2,143	2,005	2,166	1,903	2,107	4,895	28,541	30,058	30,492
Transfers and subsidies		102	89	84	83	117	85	90	84	91	80	89	206	1,200	1,255	1,313
Other expenditure		6,036	5,264	4,979	4,903	6,908	5,050	5,332	4,987	5,389	4,733	5,240	12,176	70,996	73,889	77,528
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		31,971	27,881	26,369	25,967	36,590	26,746	28,241	26,414	28,542	25,071	27,755	64,492	376,039	398,128	419,940
Surplus/(Deficit)		25,812	(8,595)	(4,892)	(1,320)	(11,062)	27,972	(4,369)	278	19,390	(12,636)	(18,279)	(14,390)	(2,090)	(7,467)	(11,343)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		414	138	154	177	183	392	171	191	344	89	68	359	2,681	2,866	3,023
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		26,226	(8,456)	(4,738)	(1,143)	(10,879)	28,365	(4,198)	470	19,734	(12,547)	(18,212)	(14,031)	591	(4,601)	(8,320)
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	26,226	(8,456)	(4,738)	(1,143)	(10,879)	28,365	(4,198)	470	19,734	(12,547)	(18,212)	(14,031)	591	(4,601)	(8,320)

**Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

DC1 West Coast - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		170	57	63	73	75	161	70	79	141	37	28	147	1,100	1,400	1,400
Vote 2 - FINANCE		17,462	5,828	6,491	7,449	7,715	16,537	7,214	8,067	14,486	3,758	2,864	15,141	113,011	114,996	117,047
Vote 3 - ADMINISTRATION		3,886	1,297	1,444	1,657	1,717	3,680	1,605	1,795	3,223	836	637	3,369	25,147	25,803	28,571
Vote 4 - TECHNICAL		16,408	5,477	6,099	6,999	7,249	15,538	6,779	7,579	13,611	3,531	2,691	14,227	106,187	111,547	117,138
Vote 5 - AGENCIES		20,271	6,766	7,535	8,647	8,955	19,196	8,375	9,364	16,815	4,362	3,324	17,576	131,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>58,197</b>	<b>19,424</b>	<b>21,632</b>	<b>24,824</b>	<b>25,711</b>	<b>55,111</b>	<b>24,043</b>	<b>26,883</b>	<b>48,276</b>	<b>12,524</b>	<b>9,543</b>	<b>50,461</b>	<b>376,631</b>	<b>393,526</b>	<b>411,621</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		2,543	2,218	2,098	2,066	2,911	2,128	2,246	2,101	2,270	1,994	2,208	5,130	29,913	31,795	33,697
Vote 2 - FINANCE		2,659	2,319	2,193	2,160	3,043	2,224	2,349	2,197	2,374	2,085	2,308	5,364	31,273	32,415	34,220
Vote 3 - ADMINISTRATION		7,125	6,214	5,877	5,787	8,155	5,961	6,294	5,887	6,361	5,588	6,186	14,373	83,808	87,734	92,406
Vote 4 - TECHNICAL		8,490	7,404	7,003	6,896	9,717	7,103	7,500	7,014	7,580	6,658	7,370	17,126	99,860	106,403	112,154
Vote 5 - AGENCIES		11,153	9,726	9,199	9,059	12,765	9,331	9,852	9,215	9,957	8,746	9,683	22,499	131,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>31,971</b>	<b>27,881</b>	<b>26,369</b>	<b>25,967</b>	<b>36,590</b>	<b>26,746</b>	<b>28,241</b>	<b>26,414</b>	<b>28,542</b>	<b>25,071</b>	<b>27,755</b>	<b>64,492</b>	<b>376,039</b>	<b>398,128</b>	<b>419,940</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>26,226</b>	<b>(8,456)</b>	<b>(4,738)</b>	<b>(1,143)</b>	<b>(10,879)</b>	<b>28,365</b>	<b>(4,198)</b>	<b>470</b>	<b>19,734</b>	<b>(12,547)</b>	<b>(18,212)</b>	<b>(14,031)</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>26,226</b>	<b>(8,456)</b>	<b>(4,738)</b>	<b>(1,143)</b>	<b>(10,879)</b>	<b>28,365</b>	<b>(4,198)</b>	<b>470</b>	<b>19,734</b>	<b>(12,547)</b>	<b>(18,212)</b>	<b>(14,031)</b>	<b>591</b>	<b>(4,601)</b>	<b>(8,320)</b>

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC1 West Coast - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		17,518	5,847	6,511	7,472	7,739	16,589	7,237	8,092	14,532	3,770	2,873	15,189	113,369	115,575	117,542
Executive and council		170	57	63	73	75	161	70	79	141	37	28	147	1,100	1,400	1,400
Finance and administration		17,348	5,790	6,448	7,400	7,664	16,428	7,167	8,014	14,391	3,733	2,845	15,042	112,269	114,175	116,142
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		4,514	1,506	1,678	1,925	1,994	4,274	1,865	2,085	3,744	971	740	3,914	29,210	30,110	33,138
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation		629	210	234	268	278	596	260	291	522	135	103	545	4,071	4,316	4,574
Public safety		2,274	759	845	970	1,005	2,153	939	1,050	1,886	489	373	1,972	14,716	15,707	17,715
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		1,611	538	599	687	712	1,525	665	744	1,336	347	264	1,397	10,424	10,088	10,849
<b>Economic and environmental services</b>		20,685	6,904	7,689	8,823	9,138	19,588	8,546	9,555	17,159	4,451	3,392	17,936	133,867	142,647	150,487
Planning and development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Road transport		20,685	6,904	7,689	8,823	9,138	19,588	8,546	9,555	17,159	4,451	3,392	17,936	133,867	142,647	150,487
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>		15,481	5,167	5,754	6,603	6,839	14,660	6,396	7,151	12,842	3,331	2,539	13,423	100,185	105,194	110,454
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		15,481	5,167	5,754	6,603	6,839	14,660	6,396	7,151	12,842	3,331	2,539	13,423	100,185	105,194	110,454
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Other</b>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>		58,197	19,424	21,632	24,824	25,711	55,111	24,043	26,883	48,276	12,524	9,543	50,461	376,631	393,526	411,621
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		4,807	4,192	3,964	3,904	5,501	4,021	4,246	3,971	4,291	3,769	4,173	9,696	56,534	59,749	63,079
Executive and council		1,056	921	871	858	1,209	884	933	873	943	828	917	2,131	12,424	13,353	13,963
Finance and administration		3,586	3,127	2,958	2,913	4,104	3,000	3,168	2,963	3,202	2,812	3,113	7,234	42,180	44,326	46,900
Internal audit		164	143	135	133	188	137	145	136	147	129	143	331	1,931	2,071	2,215
<b>Community and public safety</b>		6,972	6,080	5,750	5,663	7,979	5,833	6,158	5,760	6,224	5,467	6,052	14,064	82,003	85,850	90,518
Community and social services		194	169	160	157	222	162	171	160	173	152	168	391	2,280	2,377	2,549
Sport and recreation		519	452	428	421	594	434	458	429	463	407	450	1,046	6,101	6,462	6,903
Public safety		4,012	3,499	3,309	3,259	4,592	3,357	3,544	3,315	3,582	3,146	3,483	8,093	47,191	50,023	52,711
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		2,247	1,960	1,853	1,825	2,572	1,880	1,985	1,857	2,006	1,762	1,951	4,533	26,430	26,988	28,354
<b>Economic and environmental services</b>		12,210	10,648	10,071	9,917	13,974	10,215	10,785	10,088	10,901	9,575	10,600	24,630	143,613	152,958	161,362
Planning and development		829	723	683	673	948	693	732	685	740	650	719	1,671	9,746	10,311	10,875
Road transport		11,381	9,925	9,387	9,244	13,026	9,521	10,053	9,403	10,161	8,925	9,880	22,959	133,867	142,647	150,487
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>		7,698	6,713	6,349	6,252	8,810	6,440	6,800	6,360	6,872	6,036	6,683	15,528	90,540	96,079	101,310
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		7,691	6,707	6,344	6,247	8,803	6,435	6,794	6,355	6,867	6,031	6,677	15,515	90,467	96,006	101,237
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		6	5	5	5	7	5	5	5	6	5	5	13	73	73	73
<b>Other</b>		285	248	235	231	326	238	252	235	254	223	247	574	3,350	3,491	3,671
<b>Total Expenditure - Functional</b>		31,971	27,881	26,369	25,967	36,590	26,746	28,241	26,414	28,542	25,071	27,755	64,492	376,039	398,128	419,940
<b>Surplus/(Deficit) before assoc.</b>		26,226	(8,456)	(4,738)	(1,143)	(10,879)	28,365	(4,198)	470	19,734	(12,547)	(18,212)	(14,031)	591	(4,601)	(8,320)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	1	26,226	(8,456)	(4,738)	(1,143)	(10,879)	28,365	(4,198)	470	19,734	(12,547)	(18,212)	(14,031)	591	(4,601)	(8,320)

**Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

DC1 West Coast - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		1	5	3	3	3	13	1	7	10	2	3	4	55	20	-
Vote 2 - FINANCE		8	71	43	38	34	177	15	93	135	29	36	50	730	650	600
Vote 3 - ADMINISTRATION		48	412	249	221	196	1,023	89	536	779	170	211	288	4,222	3,043	1,668
Vote 4 - TECHNICAL		33	285	172	153	136	708	62	370	539	118	146	1,699	4,420	2,130	2,070
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	91	773	467	416	369	1,921	167	1,006	1,463	319	396	2,041	9,427	5,843	4,338
Total Capital Expenditure	2	91	773	467	416	369	1,921	167	1,006	1,463	319	396	2,041	9,427	5,843	4,338



**Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)**

DC1 West Coast - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		9	79	48	42	38	196	17	103	149	33	40	55	808	559	100
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		9	79	48	42	38	196	17	102	149	33	40	55	808	559	100
Internal audit		0	0	0	0	0	0	0	0	0	0	0	0	1	–	–
<b>Community and public safety</b>		49	413	249	222	197	1,026	89	537	781	171	211	289	4,234	3,143	2,168
Community and social services		7	64	39	34	30	159	14	83	121	26	33	45	654	229	–
Sport and recreation		7	57	34	30	27	141	12	74	107	23	29	40	580	500	500
Public safety		34	289	175	156	138	719	63	376	548	120	148	202	2,967	2,414	1,668
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		0	3	2	2	2	8	1	4	6	1	2	2	33	–	–
<b>Economic and environmental services</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	9	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	9	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		33	280	169	150	133	695	60	364	530	116	143	1,696	4,370	2,130	2,070
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		33	280	169	150	133	695	60	364	530	116	143	196	2,870	2,130	2,070
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	1,500	1,500	–	–
<b>Other</b>		0	1	1	1	1	3	0	2	3	1	1	1	14	2	–
<b>Total Capital Expenditure - Functional</b>	2	91	773	467	416	369	1,921	167	1,006	1,463	319	396	2,041	9,427	5,843	4,338
<b>Funded by:</b>																
National Government		31	262	158	141	125	650	56	340	495	108	134	183	2,681	2,866	3,023
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		31	262	158	141	125	650	56	340	495	108	134	183	2,681	2,866	3,023
<b>Borrowing</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		60	512	309	275	244	1,271	111	665	968	211	262	1,858	6,746	2,977	1,315
<b>Total Capital Funding</b>		91	773	467	416	369	1,921	167	1,006	1,463	319	396	2,041	9,427	5,843	4,338

Table 44 MBRR SA30 - Budgeted monthly cash flow

DC1 West Coast - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash Receipts By Source</b>													1		
Property rates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	134	45	50	57	59	127	55	62	111	29	22	116	865	908	953
Service charges - water revenue	15,501	5,174	5,761	6,612	6,848	14,679	6,404	7,160	12,858	3,336	2,542	13,440	100,314	105,330	110,596
Service charges - sanitation revenue	14	5	5	6	6	13	6	7	12	3	2	12	92	97	101
Service charges - refuse revenue	10	3	4	4	4	10	4	5	8	2	2	9	65	69	72
Rental of facilities and equipment	371	124	138	158	164	351	153	171	308	80	61	322	2,401	2,524	2,653
Interest earned - external investments	3,384	1,129	1,258	1,443	1,495	3,204	1,398	1,563	2,807	728	555	2,934	21,899	21,565	20,569
Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	3	1	1	1	1	3	1	1	3	1	1	3	21	21	21
Licences and permits	35	12	13	15	15	33	14	16	29	7	6	30	224	235	247
Agency services	20,259	6,762	7,530	8,642	8,950	19,185	8,370	9,358	16,806	4,360	3,322	17,566	131,110	139,705	147,389
Transfer receipts - operational	14,910	4,977	5,542	6,360	6,587	14,120	6,160	6,888	12,368	3,209	2,445	12,928	96,493	98,477	103,143
Other revenue	3,162	1,055	1,175	1,349	1,397	2,995	1,306	1,461	2,623	681	519	2,742	20,465	21,730	22,854
<b>Cash Receipts by Source</b>	<b>57,783</b>	<b>19,286</b>	<b>21,478</b>	<b>24,648</b>	<b>25,528</b>	<b>54,719</b>	<b>23,872</b>	<b>26,692</b>	<b>47,933</b>	<b>12,435</b>	<b>9,475</b>	<b>50,102</b>	<b>373,950</b>	<b>390,660</b>	<b>408,598</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	414	138	154	177	183	392	171	191	344	89	68	359	2,681	2,866	3,023
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (Increase) in non-current debtors	—	—	—	—	—	7,136	—	—	—	—	—	7,136	14,271	8,382	3,000
Decrease (increase) other non-current receivable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>	<b>58,197</b>	<b>19,424</b>	<b>21,632</b>	<b>24,824</b>	<b>25,711</b>	<b>62,247</b>	<b>24,043</b>	<b>26,883</b>	<b>48,276</b>	<b>12,524</b>	<b>9,543</b>	<b>57,597</b>	<b>390,902</b>	<b>401,908</b>	<b>414,621</b>
<b>Cash Payments by Type</b>															
Employee related costs	16,476	14,369	13,590	13,382	18,857	13,784	14,554	13,613	14,710	12,920	14,304	30,010	190,568	204,219	217,682
Remuneration of councillors	575	501	474	467	658	481	508	475	513	451	499	1,159	6,760	7,155	7,557
Finance charges	15	13	12	12	17	12	13	12	13	12	13	30	173	182	191
Bulk purchases - Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Water & Sewer	1,147	1,000	946	931	1,313	959	1,013	947	1,024	899	996	2,313	13,489	14,837	15,579
Other materials	4,329	3,775	3,570	3,516	4,954	3,621	3,824	3,576	3,865	3,394	3,758	8,732	50,914	53,087	56,050
Contracted services	2,427	2,116	2,001	1,971	2,777	2,030	2,143	2,005	2,166	1,903	2,107	4,895	28,541	30,058	30,492
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	102	89	84	83	117	85	90	84	91	80	89	206	1,200	1,255	1,313
Other expenditure	6,036	5,264	4,979	4,903	6,908	5,050	5,332	4,987	5,389	4,733	5,240	10,551	69,371	72,183	75,737
<b>Cash Payments by Type</b>	<b>31,106</b>	<b>27,126</b>	<b>25,656</b>	<b>25,265</b>	<b>35,601</b>	<b>26,023</b>	<b>27,477</b>	<b>25,699</b>	<b>27,770</b>	<b>24,393</b>	<b>27,004</b>	<b>57,896</b>	<b>361,016</b>	<b>382,975</b>	<b>404,601</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	91	773	467	416	369	1,921	167	1,006	1,463	319	396	2,041	9,427	5,843	4,338
Repayment of borrowing	—	—	—	—	—	7,136	—	—	—	—	—	7,136	14,271	8,382	3,000
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Payments by Type</b>	<b>31,197</b>	<b>27,900</b>	<b>26,123</b>	<b>25,680</b>	<b>35,969</b>	<b>35,080</b>	<b>27,644</b>	<b>26,705</b>	<b>29,233</b>	<b>24,712</b>	<b>27,400</b>	<b>67,072</b>	<b>384,714</b>	<b>397,200</b>	<b>411,939</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>27,000</b>	<b>(8,475)</b>	<b>(4,491)</b>	<b>(856)</b>	<b>(10,258)</b>	<b>27,167</b>	<b>(3,601)</b>	<b>179</b>	<b>19,043</b>	<b>(12,188)</b>	<b>(17,856)</b>	<b>(9,475)</b>	<b>6,188</b>	<b>4,708</b>	<b>2,682</b>
Cash/cash equivalents at the month/year begin:	256,106	283,106	274,631	270,140	269,284	259,025	286,193	282,592	282,770	301,814	289,625	271,769	256,106	262,294	267,002
Cash/cash equivalents at the month/year end:	283,106	274,631	270,140	269,284	259,025	286,193	282,592	282,770	301,814	289,625	271,769	262,294	262,294	267,002	269,684

## 1.16 Draft budgets and SDBIPs – internal departments

### 1.16.1 Technical Services Department – Vote 4

The department is primarily responsible for the distribution of bulk water, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

**Table 45 Water Services Department – total operating revenue, total expenditure by type and total capital expenditure**

Vote Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote									
Vote 4 - TECHNICAL	119,078,967	118,938,134	99,079,898	103,921,760	102,610,630	102,610,630	106,186,985	111,547,284	117,138,348
<b>Total Revenue by Vote</b>	<b>119,078,967</b>	<b>118,938,134</b>	<b>99,079,898</b>	<b>103,921,760</b>	<b>102,610,630</b>	<b>102,610,630</b>	<b>106,186,985</b>	<b>111,547,284</b>	<b>117,138,348</b>
Expenditure by Vote to be appropriated									
Vote 4 - TECHNICAL	114,524,068	85,316,475	121,182,471	97,680,469	95,762,339	95,762,339	99,859,907	106,403,115	112,153,560
<b>Total Expenditure by Vote</b>	<b>114,524,068</b>	<b>85,316,475</b>	<b>121,182,471</b>	<b>97,680,469</b>	<b>95,762,339</b>	<b>95,762,339</b>	<b>99,859,907</b>	<b>106,403,115</b>	<b>112,153,560</b>
<b>Surplus/(Deficit) for the year</b>	<b>4,554,899</b>	<b>33,621,659</b>	<b>-22,102,573</b>	<b>6,241,291</b>	<b>6,848,291</b>	<b>6,848,291</b>	<b>6,327,078</b>	<b>5,144,168</b>	<b>4,984,788</b>

**Table 46 Technical Services Department – Performance objectives and indicators.**

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 4 - TECHNICAL										
Function 1 - Planning and Development										
Sub-function 1 - Economic Development/Planning										
Create temporary job opportunities with man days paid through projects by 30 June 2019	Number of man days paid	7763	7016	5896	1200	1200	1200	1200	1200	1200
Function 2 - Water Management										
Sub-function 1 - Water Distribution										
Limit average % water loss for last 12 months to less than 5% {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	% average water loss for last 12 months {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	n/a	8.18%	2.68%	10%	10%	10%	5%	5%	5%
Sub-function 2 - Water Treatment										
Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2018/19 financial year	% compliance with the water quality parameters	100%	100%	100%	100%	100%	100%	100%	100%	100%
Function 3 - Planning and Development										
Sub-function 1 - Development Facilitation										
Update the SDF and submit to council by 31 March 2019	Updated SDF submitted to Council by 31 March 2019	1	1	1	1	1	1	1	1	1

The top management structure consists of the Director, senior manager and 1 professional engineer. Table 46 provides the main measurable performance objectives the municipality undertakes to achieve the 2019/20 financial year.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2019/20 financial year is R106.1 million and increases to R112.1 million by 2021/22 and has been informed by a collection rate of 99 per cent.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets. Past performance has been steady with a total distribution loss of 4.45 per cent in 2017/18.

### **1.17 Contracts having future budgetary implications**

In terms of the municipality's Supply Chain Management Policy, no construction contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

### **1.18 Capital expenditure details**

The following five tables' present details of the municipality's capital expenditure program, firstly on new assets, renewal of existing assets, repair and maintenance of assets, depreciation of assets then on the upgrading of existing assets.

Table 47 MBRR SA 34a - Capital expenditure on new assets by asset class

DC1 West Coast - Supporting Table SA34a Capital expenditure on new assets by asset class											
Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on new assets by Asset Class/Sub-class			2,896	3,753	-	-	1,950	1,950	1,500	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			2,896	3,753	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			2,432	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			463	3,753	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	1,350	1,350	1,500	-	-
Landfill Sites			-	-	-	-	1,350	1,350	1,500	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	600	600	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	600	600	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			-	373	-	-	-	-	-	-	-
Community Facilities			-	373	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	373	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-	-
Public Ablution Facilities			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-	-
Investment properties			17	-	-	-	-	-	-	-	-
Revenue Generating			17	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Other assets			-	212	-	715	1,620	1,620	582	547	450
Operational Buildings			-	92	-	715	1,620	1,620	582	547	450
Municipal Offices			-	92	-	715	675	675	582	547	450
Pay/Enquiry Points			-	-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-	-
Workshops			-	-	-	-	-	-	-	-	-
Yards			-	-	-	-	-	-	-	-	-
Stores			-	-	-	-	-	-	-	-	-
Laboratories			-	-	-	-	-	-	-	-	-
Training Centres			-	-	-	-	-	-	-	-	-
Manufacturing Plant			-	-	-	-	-	-	-	-	-
Depots			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	945	945	-	-	-
Housing			-	120	-	-	-	-	-	-	-
Staff Housing			-	120	-	-	-	-	-	-	-
Social Housing			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			31	-	-	800	3,000	3,000	750	250	250
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			31	-	-	800	3,000	3,000	750	250	250
Water Rights			-	-	-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-	-
Computer Software and Applications			31	-	-	800	3,000	3,000	750	250	250
Load Settlement Software Applications			-	-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-	-
Computer Equipment			495	314	120	639	639	639	317	336	100
Computer Equipment			495	314	120	639	639	639	317	336	100
Furniture and Office Equipment			37	73	61	107	107	107	190	388	120
Furniture and Office Equipment			37	73	61	107	107	107	190	388	120
Machinery and Equipment			2,278	4,566	1,762	469	850	850	3,508	1,423	918
Machinery and Equipment			2,278	4,566	1,762	469	850	850	3,508	1,423	918
Transport Assets			685	1,562	3,738	625	2,260	2,260	2,580	2,900	2,500
Transport Assets			685	1,562	3,738	625	2,260	2,260	2,580	2,900	2,500
Land			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets			1	6,440	10,892	5,682	3,355	10,426	9,427	5,843	4,331

Table 48 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset

DC1 West Coast - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class									2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	Description	Ref 1	2018/19			Current Year 2018/19			Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>											
<b>Infrastructure</b>					2 334						
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure					2 334						
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations					229						
Water Treatment Works											
Bulk Mains					888						
Distribution					1 218						
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
<b>Community Assets</b>											
Community Facilities											
Halls											
Centres											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
<b>Heritage assets</b>											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
<b>Investment properties</b>											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
<b>Other assets</b>					90						
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing					90						
Staff Housing					90						
Social Housing											
Capital Spares											
<b>Biological or Cultivated Assets</b>											
Biological or Cultivated Assets											
<b>Intangible Assets</b>											
Service Rights											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Land Settlement Software Applications											
Unspecified											
<b>Computer Equipment</b>											
Computer Equipment											
<b>Furniture and Office Equipment</b>											
Furniture and Office Equipment											
<b>Machinery and Equipment</b>											
Machinery and Equipment											
<b>Transport Assets</b>											
Transport Assets											
<b>Land</b>											
Land											
<b>Zoo's, Marine and Non-biological Animals</b>											
Zoo's, Marine and Non-biological Animals					2 424						
<b>Total Capital Expenditure on renewal of existing</b>			1	—	—	2 424	—	—	—	—	—
<b>Renewal of Existing Assets as % of total capex</b>				0.0%	0.0%	29.9%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>				0.0%	0.0%	29.8%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 49 MBRR SA34c - Repairs and maintenance expenditure by asset class

DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class											
R thousand	Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			82 902	8 830	1 657	3 425	1 680	1 680	3 482	3 621	3 802
Roads Infrastructure			74 988	22	—	—	—	—	311	324	340
Roads			74 988	22	—	—	—	—	311	324	340
Road Structures			—	—	—	—	—	—	—	—	—
Road Furniture			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Drainage Collection			—	—	—	—	—	—	—	—	—
Storm water Conveyance			—	—	—	—	—	—	—	—	—
Attenuation			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Power Plants			—	—	—	—	—	—	—	—	—
HV Substations			—	—	—	—	—	—	—	—	—
HV Switching Station			—	—	—	—	—	—	—	—	—
HV Transmission Conductors			—	—	—	—	—	—	—	—	—
MV Substations			—	—	—	—	—	—	—	—	—
MV Switching Stations			—	—	—	—	—	—	—	—	—
MV Networks			—	—	—	—	—	—	—	—	—
LV Networks			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			7 914	8 808	1 657	3 425	1 680	1 680	3 170	3 297	3 462
Dams and Weirs			—	—	—	—	—	—	—	—	—
Boreholes			—	—	—	—	—	—	—	—	—
Reservoirs			—	—	—	—	—	—	—	—	—
Pump Stations			—	—	—	856	176	176	—	—	—
Water Treatment Works			—	8 808	1 657	1 952	1 138	1 138	3 170	3 297	3 462
Bulk Mains			—	—	—	—	—	—	—	—	—
Distribution			—	—	—	—	—	—	—	—	—
Distribution Points			7 914	—	—	—	—	—	—	—	—
PRV Stations			—	—	—	617	367	367	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Pump Station			—	—	—	—	—	—	—	—	—
Reticulation			—	—	—	—	—	—	—	—	—
Waste Water Treatment Works			—	—	—	—	—	—	—	—	—
Outfall Sewers			—	—	—	—	—	—	—	—	—
Toilet Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Landfill Sites			—	—	—	—	—	—	—	—	—
Waste Transfer Stations			—	—	—	—	—	—	—	—	—
Waste Processing Facilities			—	—	—	—	—	—	—	—	—
Waste Drop-off Points			—	—	—	—	—	—	—	—	—
Waste Separation Facilities			—	—	—	—	—	—	—	—	—
Electricity Generation Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Rail Lines			—	—	—	—	—	—	—	—	—
Rail Structures			—	—	—	—	—	—	—	—	—
Rail Furniture			—	—	—	—	—	—	—	—	—
Drainage Collection			—	—	—	—	—	—	—	—	—
Storm water Conveyance			—	—	—	—	—	—	—	—	—
Attenuation			—	—	—	—	—	—	—	—	—
MV Substations			—	—	—	—	—	—	—	—	—
LV Networks			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Sand Pumps			—	—	—	—	—	—	—	—	—
Piers			—	—	—	—	—	—	—	—	—
Revetments			—	—	—	—	—	—	—	—	—
Promenades			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Data Centres			—	—	—	—	—	—	—	—	—
Core Layers			—	—	—	—	—	—	—	—	—
Distribution Layers			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	278	228	228	574	584	669
Community Facilities			—	—	—	278	228	228	574	584	669
Halls			—	—	—	—	—	—	—	—	—
Centres			—	—	—	—	—	—	—	—	—
Crèches			—	—	—	—	—	—	—	—	—
Clinics/Care Centres			—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations			—	—	—	—	—	—	284	284	354
Testing Stations			—	—	—	—	—	—	—	—	—
Museums			—	—	—	—	—	—	—	—	—
Galleries			—	—	—	—	—	—	—	—	—
Theatres			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria			—	—	—	—	—	—	—	—	—
Police			—	—	—	—	—	—	—	—	—
Parks			—	—	—	—	—	—	—	—	—
Public Open Space			—	—	—	—	—	—	—	—	—
Nature Reserves			—	—	—	278	228	228	290	300	315
Public Ablution Facilities			—	—	—	—	—	—	—	—	—
Markets			—	—	—	—	—	—	—	—	—
Stalls			—	—	—	—	—	—	—	—	—
Abattoirs			—	—	—	—	—	—	—	—	—
Airports			—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Indoor Facilities			—	—	—	—	—	—	—	—	—
Outdoor Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Heritage assets			—	—	—	—	—	—	—	—	—
Monuments			—	—	—	—	—	—	—	—	—
Historic Buildings			—	—	—	—	—	—	—	—	—
Works of Art			—	—	—	—	—	—	—	—	—
Conservation Areas			—	—	—	—	—	—	—	—	—
Other Heritage			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Other assets			1 953	1 438	1 398	2 235	2 068	2 068	1 948	2 397	2 597
Operational Buildings			1 953	1 438	1 398	2 235	2 068	2 068	1 948	2 397	2 597
Municipal Offices			1 953	1 438	1 398	2 235	2 068	2 068	1 948	2 397	2 597
Pay/Enquiry Points			—	—	—	—	—	—	—	—	—
Building Plan Offices			—	—	—	—	—	—	—	—	—
Workshops			—	—	—	—	—	—	—	—	—
Yards			—	—	—	—	—	—	—	—	—
Stores			—	—	—	—	—	—	—	—	—
Laboratories			—	—	—	—	—	—	—	—	—
Training Centres			—	—	—	—	—	—	—	—	—
Manufacturing Plant			—	—	—	—	—	—	—	—	—
Depots			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Staff Housing			—	—	—	—	—	—	—	—	—
Social Housing			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Water Rights			—	—	—	—	—	—	—	—	—
Effluent Licenses			—	—	—	—	—	—	—	—	—
Solid Waste Licenses			—	—	—	—	—	—	—	—	—
Computer Software and Applications			—	—	—	—	—	—	—	—	—
Load Settlement Software Applications			—	—	—	—					

DC1 West Coast - Supporting Table SA34d Depreciation by asset class											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Infrastructure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		6 407	15	14	79	26	26	131	131	131	
Roads Infrastructure		-	-	-	33	9	9	9	9	9	
Roads		-	-	-	33	9	9	9	9	9	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	9	11	4	4	4	4	4	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	9	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	4	4	4	4	4	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	11	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		6 407	15	5	34	14	14	14	14	14	
Dams and Weirs		23	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	0	0	-	-	-	
Pump Stations		-	-	-	-	0	0	-	-	-	
Water Treatment Works		700	-	-	-	1	1	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		5 684	15	5	34	12	12	14	14	14	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	73	73	73	
Landfill Sites		-	-	-	-	-	-	73	73	73	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-								



**Table 51 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class**

DCT West Coast - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class											
R thousand	Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Capital expenditure on upgrading of existing assets by Asset class/SUB-CLASS										
	<b>Infrastructure</b>										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>										
	Computer Equipment										
	<b>Furniture and Office Equipment</b>										
	Furniture and Office Equipment										
	<b>Machinery and Equipment</b>										
	Machinery and Equipment										
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on upgrading of existing a</b>	<b>1</b>									

**Table 52 MBRR SA35 - Future financial implications of the capital budget**

DC1 West Coast - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description  R thousand	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		55	20	-	-	-	-	-
Vote 2 - FINANCE		730	650	600	-	-	-	-
Vote 3 - ADMINISTRATION		4 222	3 043	1 668	-	-	-	-
Vote 4 - TECHNICAL		2 920	2 130	2 070	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		7 927	5 843	4 338	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
List other revenues sources if applicable		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		7 927	5 843	4 338	-	-	-	-

Table 53 MBRR SA36 - Detailed capital budget per municipal vote

R thousand							2019/20 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Asset Class	Asset Sub-Class	Ward Location	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Parent Municipality:</b>									
<i>List all capital projects grouped by Function</i>									
ADMINISTRATION	SMALL BUS VEHICLES	New	Transport Assets	Unspecified	Whole of the District	500	—	—	
ADMINISTRATION	MOBILE LIGHTNING PLANT	New	Transport Assets	Unspecified	Whole of the District	—	400	—	
DISASTER MANAGEMENT	40-6039 (WIFI) PROJECTORS	New	Machinery and Equipment	Unspecified	Whole of the District	197	—	—	
DISASTER MANAGEMENT	SAMSUNG VISUAL SCREENS	New	Computer Equipment	Unspecified	Whole of the District	—	40	—	
DISASTER MANAGEMENT	DELIVERY	New	Computer Equipment	Unspecified	Whole of the District	—	6	—	
DISASTER MANAGEMENT	HIGH DENSITY BOOSTER WIFI	New	Computer Equipment	Unspecified	Whole of the District	—	0	—	
DISASTER MANAGEMENT	4TB SURVEILLANCE HARD DRIVE	New	Computer Equipment	Unspecified	Whole of the District	5	—	—	
DISASTER MANAGEMENT	BULLET NETWORK CAMERA	New	Computer Equipment	Unspecified	Whole of the District	69	—	—	
DISASTER MANAGEMENT	MULTIPLE NETWORK MONITOR CONNECTOR	New	Furniture and Office Equipment	Unspecified	Whole of the District	0	—	—	
DISASTER MANAGEMENT	LITEBEAM	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	—	—	
DISASTER MANAGEMENT	CAMERA MOUNT BOX	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	—	—	
DISASTER MANAGEMENT	ARRIVED PER UUR	New	Furniture and Office Equipment	Unspecified	Whole of the District	9	—	—	
DISASTER MANAGEMENT	SWITCHES	New	Furniture and Office Equipment	Unspecified	Whole of the District	5	—	—	
DISASTER MANAGEMENT	DISASTER CENTRE AMBULANCE FLOORS	New	Operational Buildings	Unspecified	Whole of the District	136	—	—	
DISASTER MANAGEMENT	INFRASTRUCTURE DAMAGE / WATER AND DRAIN	New	Operational Buildings	Unspecified	Whole of the District	161	—	—	
DISASTER MANAGEMENT	2EN VINER TABLE AND CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	20	—	
DISASTER MANAGEMENT	CABINET	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	14	—	
DISASTER MANAGEMENT	PLANT DRACAENA	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	2	—	
DISASTER MANAGEMENT	PLANT WHITE LAVENDER	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	—	—	
DISASTER MANAGEMENT	ZELDA CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	87	—	
DISASTER MANAGEMENT	PINNACLE HIGHBACK CHAIR	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	—	—	
DISASTER MANAGEMENT	ROLLER DOOR CURTAIN	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	—	—	
DISASTER MANAGEMENT	CALL CENTRE	New	Operational Buildings	Unspecified	Whole of the District	29	—	—	
DISASTER MANAGEMENT	DISASTER OFFICE	New	Operational Buildings	Unspecified	Whole of the District	8	—	—	
DISASTER MANAGEMENT	FRONT DOOR RUBBER TILMAT	New	Operational Buildings	Unspecified	Whole of the District	—	2	—	
FIRE AND RESCUE SERV	DISCONDITIONING UNIT FOR VOLKSWAGEN CRAWLER BUS	New	Machinery and Equipment	Unspecified	Whole of the District	45	—	—	
FIRE AND RESCUE SERV	PAVING VREDENBURG FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	25	—	—	
FIRE AND RESCUE SERV	SHELVING FIRE FIGHTING STORE MOORREESBURG	New	Furniture and Office Equipment	Unspecified	Whole of the District	36	—	—	
FIRE AND RESCUE SERV	CUPBOARDS FOR MOORREESBURG FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	40	—	—	
FIRE AND RESCUE SERV	CUPBOARDS FOR PIKETBERG FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	65	—	
FIRE AND RESCUE SERV	REPLACE TILES FOR PIKETBERG FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	—	12	—	
FIRE AND RESCUE SERV	SHELVING FOR VREDENDAL FIRE STATION	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	18	—	
FIRE AND RESCUE SERV	AIRC CONDITIONERS FOR VARIOUS FIRE STATIONS	New	Machinery and Equipment	Unspecified	Whole of the District	48	—	—	
FIRE AND RESCUE SERV	1830 X 1830 TRIPOD SCREENS	New	Computer Equipment	Unspecified	Whole of the District	—	5	—	
FIRE AND RESCUE SERV	FIRE STATION	New	Operational Buildings	Unspecified	Whole of the District	56	—	—	
FIRE AND RESCUE SERV	SCANNER/PRINTERS FOR FIRE STATIONS	New	Computer Equipment	Unspecified	Whole of the District	48	—	—	
FIRE AND RESCUE SERV	PROJECTORS	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	29	—	
FIRE AND RESCUE SERV	WARNING SYSTEM FOR WILDLAND FIRES	New	Furniture and Office Equipment	Unspecified	Whole of the District	180	—	—	
FIRE AND RESCUE SERV	FIREWEAR SYSTEM TO BE USED FOR CALL TAKING AND DISPATCH AND DATA CAPTURING	New	Computer Equipment	Unspecified	Whole of the District	300	—	—	
FIRE AND RESCUE SERV	SUPPLY AND FIT 2X MONITORS ON THE NEW 0X6 FIRE TRUCK CHASSIS	New	Computer Equipment	Unspecified	Whole of the District	—	166	—	
FIRE AND RESCUE SERV	REPLACE SKOFFERS VEHICLES	New	Transport Assets	Unspecified	Whole of the District	—	1,500	1,500	
FIRE AND RESCUE SERV	FIGHTER VEHICLE	New	Machinery and Equipment	Unspecified	Whole of the District	—	120	—	
FIRE AND RESCUE SERV	FURNITURE FOR FIRE STATIONS (AS PER MASTER FIRE PLAN)	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	—	—	
FIRE AND RESCUE SERV	REPEATERS	New	Computer Equipment	Unspecified	Whole of the District	202	—	—	
FIRE AND RESCUE SERV	MOBILE RADIOS	New	Machinery and Equipment	Unspecified	Whole of the District	34	—	—	
FIRE AND RESCUE SERV	PORTABLE RADIOS	New	Machinery and Equipment	Unspecified	Whole of the District	9	—	—	
FIRE AND RESCUE SERV	RADIO BATTERIES	New	Machinery and Equipment	Unspecified	Whole of the District	—	45	—	
FIRE AND RESCUE SERV	H2O2AT BATTERIES	New	Machinery and Equipment	Unspecified	Whole of the District	72	—	—	
FIRE AND RESCUE SERV	INFEST BACK PACK SPRAYERS	New	Machinery and Equipment	Unspecified	Whole of the District	70	—	—	
FIRE AND RESCUE SERV	WATERTAX STRIKER WILDFIRE PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	320	—	—	
FIRE AND RESCUE SERV	WATERTAX MINI STRIKER WILDFIRE PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	180	—	—	
FIRE AND RESCUE SERV	SELF CONTAINED BREATHING APPARATUS FULL SETS	New	Machinery and Equipment	Unspecified	Whole of the District	98	—	—	
FIRE AND RESCUE SERV	45mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	132	—	—	
FIRE AND RESCUE SERV	45mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	119	—	119	
FIRE AND RESCUE SERV	38mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	161	—	—	
FIRE AND RESCUE SERV	25mm HOSES	New	Machinery and Equipment	Unspecified	Whole of the District	166	—	166	
FIRE AND RESCUE SERV	SEWERKRAAL	New	Machinery and Equipment	Unspecified	Whole of the District	40	—	—	
GANZEKRAAL	WATER PUMPS	New	Machinery and Equipment	Unspecified	Whole of the District	40	—	—	
GANZEKRAAL	REPLACE FURNITURE	New	Furniture and Office Equipment	Unspecified	Whole of the District	25	50	50	
GANZEKRAAL	REPLACE FURNITURE	New	Furniture and Office Equipment	Unspecified	Whole of the District	50	50	50	
GANZEKRAAL	REPLACE MACHINERY	New	Machinery and Equipment	Unspecified	Whole of the District	50	50	50	
GANZEKRAAL	NEW BRAAI AREAS	New	Operational Buildings	Unspecified	Whole of the District	150	150	150	
GANZEKRAAL	UPGRADE ABUTMENT BLOCKS	New	Operational Buildings	Unspecified	Whole of the District	200	200	200	
INFORMATION TECHNOLOGY	40" TV SCREENS	New	Furniture and Office Equipment	Unspecified	Whole of the District	50	50	50	
INFORMATION TECHNOLOGY	COMPUTER EQUIPMENT	New	Computer Equipment	Unspecified	Whole of the District	100	100	100	
VEHICLES	VEHICLES	New	Transport Assets	Unspecified	Whole of the District	1,000	1,000	1,000	
WATER	Instrumentals	New	Machinery and Equipment	Unspecified	Whole of the District	350	350	350	
WATER	Network & Communication	New	Machinery and Equipment	Unspecified	Whole of the District	250	250	250	
WATER	Desludge & de-watering pumps	New	Machinery and Equipment	Unspecified	Whole of the District	300	75	100	
WATER	Toilets	New	Machinery and Equipment	Unspecified	Whole of the District	120	85	150	
WATER	Lab & Dss equipment	New	Machinery and Equipment	Unspecified	Whole of the District	120	85	150	
WATER	Furniture & Office Equipment	New	Furniture and Office Equipment	Unspecified	Whole of the District	30	30	30	
WATER	Safe guard and security	New	Machinery and Equipment	Unspecified	Whole of the District	120	140	15	
WATER	Housing Refurbishment	New	Housing	Unspecified	Whole of the District	100	100	100	
WATER	LANDFILL SITE	New	Landfill Site	Unspecified	Whole of the District	1,500	100	100	
ADMINISTRATION	SOFTWARE (DEVELOPMENT OF INTERPRETING WITH EARPHONES)	New	Licences and Rights	Unspecified	Whole of the District	20	—	—	
STRATEGIC SERVICES	LCD OVERHEAD PROJECTOR	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	6	—	
STRATEGIC SERVICES	VOICE RECORDER	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	2	—	
ADMINISTRATION	HEAD PHONES	New	Furniture and Office Equipment	Unspecified	Whole of the District	—	1	—	
ADMINISTRATION	8 FIRE EXTINGUISHERS C05 FOR ARCHIVES	New	Machinery and Equipment	Unspecified	Whole of the District	6	—	—	
ADMINISTRATION	LAPTOP/DESKTOP A AMON	New	Computer Equipment	Unspecified	Whole of the District	12	—	—	
ADMINISTRATION	LAPTOP/DESKTOP E MARAIS / D HEYNES	New	Computer Equipment	Unspecified	Whole of the District	12	—	—	
TOURISM	2X OFFICE CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	14	—	2	
TOURISM	LAPTOP/COMPUTERS	New	Computer Equipment	Unspecified	Whole of the District	14	—	—	
ADMINISTRATION	LAPTOP/DESKTOP 2 JACOBS	New	Computer Equipment	Unspecified	Whole of the District	12	—	—	
HUMAN RESOURCES	2X DESKTOP COMPUTERS 55 AMON/CMF ERASMUS	New	Computer Equipment	Unspecified	Whole of the District	13	—	—	
HUMAN RESOURCES	DATA PROJECTOR X2	New	Computer Equipment	Unspecified	Whole of the District	—	9	—	
HUMAN RESOURCES	STUDY DESK	New	Furniture and Office Equipment	Unspecified	Whole of the District	14	—	—	
HUMAN RESOURCES	STUDY CHAIRS	New	Furniture and Office Equipment	Unspecified	Whole of the District	8	—	—	
HUMAN RESOURCES	MICROWAVES	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	—	—	
HUMAN RESOURCES	FRIDGE FREEZER	New	Furniture and Office Equipment	Unspecified	Whole of the District	3	—	—	
HUMAN RESOURCES	URN	New	Furniture and Office Equipment	Unspecified	Whole of the District	3	—	—	
MUNICIPAL HEALTH	REPLACE BLINDS IN VANNHYNSDORP OFFICE OF ENVIR HEALTH	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	—	—	
MUNICIPAL HEALTH	1X AIRCONDITIONER FOR VANNHYNSDORP OFFICE ENVIR HEALTH	New	Operational Buildings	Unspecified	Whole of the District	1	—	—	
DISASTER MANAGEMENT	2X AIRCONDITIONERS FOR VELDHOFF OFFICE ENVIRON HEALTH	New	Machinery and Equipment	Unspecified	Whole of the District	12	—	—	
DISASTER MANAGEMENT	PUBLIC AWARENESS EQUIPMENT	New	Machinery and Equipment	Unspecified	Whole of the District	8	—	—	
DISASTER MANAGEMENT	GAZEBO	New	Machinery and Equipment	Unspecified	Whole of the District	—	—	—	
DISASTER MANAGEMENT	PULL UP BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	10	—	—	
DISASTER MANAGEMENT	POP UP BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	1	—	—	
DISASTER MANAGEMENT	TELESCOPIC BANNER	New	Machinery and Equipment	Unspecified	Whole of the District	1	—	—	
DISASTER MANAGEMENT	ALUMINUM TABLE AND 2 CHAIR SET	New	Furniture and Office Equipment	Unspecified	Whole of the District	4	—	—	
DISASTER MANAGEMENT	TRAINING EQUIPMENT LARGE WHITE BOARD TRAINING PURPOSE	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	—	—	
INTERNAL AUDIT	PARROT WHITE NON-MAGNETIC BOARD (1000mm x 1200mm)	New	Furniture and Office Equipment	Unspecified	Whole of the District	1	—	—	
ADMINISTRATION	STAINLESS STEEL URNS	New	Furniture and Office Equipment	Unspecified	Whole of the District	6	—	—	
LAND & BUILDINGS	EQUIPMENT: AIR CONDITIONERS ECT	New	Machinery and Equipment	Unspecified	Whole of the District	50	—	—	
<b>Parent Capital expenditure</b>						<b>9,427</b>	<b>5,843</b>	<b>4,338</b>	

**Table 54 MBRR SA37 - Projects delayed from previous financial year**

[illegible]

## **1.19 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### **1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly published financial performance.

### **2. Internship programme**

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Supply Chain Management, and Internal Audit.

### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

### **5. Service Delivery and Implementation Plan**

The detail SDBIP document is in a draft stage and will be finalized after the approval of the final budget in May 2019 directly aligned and informed by the 2019/20 MTREF.

### **6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

### **7. MFMP Training**

The MFMP training is provided in line with the minimum competency levels prescribed in legislation.

## 1.20 Other supporting documents

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance**

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
<b>Net Property Rates</b>		-	-	-	-	-	-	-	-	-	-
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue		541	678	747	644	1,023	1,023	1,023	901	946	993
less Revenue Foregone (in excess of 50 kwh per indigent household per month)					25	(38)	(38)	(38)	36	38	40
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - electricity revenue</b>		541	678	747	620	1,061	1,061	1,061	865	908	953
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue		112,892	112,759	92,812	98,332	95,628	95,628	95,628	100,318	105,334	110,601
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)					5	(33)	(33)	(33)	4	4	5
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - water revenue</b>		112,892	112,759	92,812	98,327	95,661	95,661	95,661	100,314	105,330	110,596
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		116	146	142	98	92	92	92	111	116	122
less Revenue Foregone (in excess of free sanitation service to indigent households)					15	(19)	(19)	(19)	19	20	21
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - sanitation revenue</b>		116	146	142	83	111	111	111	92	97	101
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue					71	65	65	65	80	84	88
Total landfill revenue					-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)					11	(15)	(15)	(15)	15	15	16
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - refuse revenue</b>		-	-	-	60	80	80	80	65	69	72
<b>Other Revenue by source</b>											
Other Revenue		8,039	14,789	8,421	10,862	10,676	10,676	10,676	16,478	17,507	18,381
Camping Fees		-	-	-	3,709	3,709	3,709	3,709	3,773	4,000	4,240
Entrance Fees		-	-	-	4	4	4	4	3	3	3
Fire Services		-	-	-	500	500	500	500	102	107	112
Prints		-	-	-	-	-	-	-	-	-	-
Tender Documents		-	-	-	28	28	28	28	16	17	18
Consumables		-	-	-	21	21	21	21	48	48	48
Breakages and Losses Recovered		-	-	-	2	2	2	2	1	2	2
Transaction Handling Fees		-	-	-	64	64	64	64	38	40	42
Incidental Cash Surpluses		-	-	-	-	-	-	-	-	-	-
Staff Recoveries		-	-	-	21	21	21	21	8	8	8
Insurance Refund		-	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Revenue</b>	1	8,039	14,789	8,421	15,211	15,026	15,026	15,026	20,465	21,730	22,854
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	83,884	88,829	96,290	104,764	103,979	103,979	103,979	119,591	127,988	137,634
Pension and UIF Contributions		14,277	15,616	17,010	18,802	18,301	18,301	18,301	20,513	22,011	23,626
Medical Aid Contributions		5,534	6,694	7,280	8,085	7,832	7,832	7,832	8,190	8,722	9,188
Overtime		7,222	8,774	8,007	12,169	11,485	11,485	11,485	8,492	9,086	9,216
Performance Bonus		2,586	7,068	8,003	8,708	8,577	8,577	8,577	10,316	11,147	11,517
Motor Vehicle Allowance		7,154	7,229	7,652	4,732	4,761	4,761	4,761	8,893	9,535	10,071
Cellphone Allowance		902	866	760	775	776	776	776	803	809	805
Housing Allowances		1,252	1,245	1,338	1,495	1,458	1,458	1,458	1,360	1,448	1,541
Other benefits and allowances		11,057	10,072	8,997	7,943	7,942	7,942	7,942	9,216	9,727	10,555
Payments in lieu of leave		-	835	1,178	1,565	1,565	1,565	1,565	1,518	1,393	1,393
Long service awards		1,349	1,364	1,394	2,122	2,122	2,122	2,122	1,677	2,219	2,135
Post-retirement benefit obligations		10,324	6,986	6,881	5,588	5,588	5,588	5,588	3,227	3,389	3,335
<b>sub-total</b>	5	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	145,541	155,578	164,791	176,750	174,386	174,386	174,386	193,795	207,474	221,017

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance  
(Continued)**

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Contributions recognised - capital</b>		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		13,598	7,666	8,127	6,888	7,636	7,636	7,636	9,272	9,271	9,271
Lease amortisation		-	-	-	539	322	322	322	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	10	13,598	7,666	8,127	7,427	7,958	7,958	7,958	9,272	9,271	9,271
<b>Bulk purchases</b>											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		10,683	8,723	24,133	12,262	13,677	13,677	13,677	13,489	14,837	15,579
<b>Total bulk purchases</b>	1	10,683	8,723	24,133	12,262	13,677	13,677	13,677	13,489	14,837	15,579
<b>Transfers and grants</b>											
Cash transfers and grants		-	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	-	1,167	1,567	2,675	2,912	2,912	2,912	1,200	1,255	1,313
<b>Contracted services</b>											
Other Services		-	-	-	13,230	3,302	3,302	3,302	21,023	22,243	22,514
Burial Services		-	-	-	15	-	-	-	20	20	20
Occupational Health and Safety		-	-	-	-	-	-	-	303	307	324
Clearing and Grass Cutting Services		-	-	-	200	-	-	-	210	221	233
Fire Services		-	-	-	1,025	-	-	-	1,206	1,207	1,235
Hygiene Services		-	-	-	1,014	-	-	-	674	710	743
Alien Vegetation		-	-	-	100	-	-	-	-	-	-
Personnel and Labour		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	20	-	-	-	21	22	23
Security Services		-	-	-	716	-	-	-	1,167	1,230	1,297
Translators, Scribes and Editors		-	-	-	48	-	-	-	50	49	55
Transport Services		-	-	-	-	-	-	-	78	44	45
Electrical		-	-	-	-	-	-	-	264	273	286
Accounting and Auditing		-	-	-	693	-	-	-	684	726	749
Air Pollution		-	-	-	350	-	-	-	200	180	200
Lab Servs - Samples		-	-	-	-	-	-	-	-	-	-
Audit Committee		-	-	-	145	-	-	-	230	250	263
Business and Financial Management		-	-	-	391	-	-	-	395	405	452
Communications		-	-	-	250	-	-	-	263	276	291
Human Resources		-	-	-	237	-	-	-	225	213	275
Medical Services		-	-	-	-	-	-	-	390	460	460
Medical Examinations		-	-	-	100	-	-	-	104	108	113
Occupational Health and Safety		-	-	-	297	-	-	-	-	-	-
Organisational		-	-	-	-	-	-	-	-	-	-
Project Management		-	-	-	1,311	-	-	-	1,037	1,114	916
<b>sub-total</b>	1	-	-	-	20,141	3,302	3,302	3,302	28,541	30,058	30,492

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance  
(Continued)**

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Allocations to organs of state:	3	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		-	-	-	20,141	3,302	3,302	3,302	28,541	30,058	30,492
<u>Other Expenditure By Type</u>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	3,475	3,475	3,475	3,475	3,817	4,071	4,222
General expenses		61,807	81,917	111,945	62,909	90,928	90,928	90,928	62,973	65,437	68,647
Furniture and Office Equipment		-	-	-	430	430	430	430	456	465	478
Corporate and Municipal Activities		-	-	-	343	343	343	343	333	339	348
Customer/Client Information		-	-	-	10	10	10	10	10	10	11
Gifts and Promotional Items		-	-	-	-	-	-	-	212	215	216
Municipal Newsletters		-	-	-	29	29	29	29	30	32	33
Signs		-	-	-	30	30	30	30	30	30	40
Staff Recruitment		-	-	-	-	-	-	-	143	146	171
Tenders		-	-	-	147	147	147	147	146	145	176
Custom Duties		-	-	-	1	1	1	1	1	1	1
Courier and delivery services		-	-	-	127	127	127	127	134	141	148
Assets less than the Capitalisation Threshold		-	-	-	375	375	375	375	394	414	436
Rent Private Bag and Postal Box		-	-	-	9	9	9	9	9	9	9
Bank Accounts		-	-	-	65	65	65	65	68	72	72
Fleet and Other Credit/Debit Cards	-	-	-	-	-	-	-	33	34	37	
Bargaining Council	-	-	-	1,596	1,596	1,596	1,596	1,846	1,962	2,084	
Bursaries (Non-Employees)	-	-	-	-	237	237	237	-	-	-	
Bursaries (Employees)	-	-	-	105	105	105	105	105	100	120	
Laundry Services	-	-	-	-	-	-	-	7	7	7	
Car Valet and Washing Services	-	-	-	3	3	3	3	3	3	3	
Cellular Contract (Subscription and Calls)	-	-	-	14	14	14	14	15	15	15	
Licences (Radio and Television)	-	-	-	113	113	113	113	119	124	133	
Postage/Stamps/Franking Machines	-	-	-	113	113	113	113	113	118	122	
Total 'Other' Expenditure	1	61,807	81,917	111,945	69,893	98,149	98,149	98,149	70,996	73,889	77,528
Repairs and Maintenance	8	-	-	-	-	-	-	-	-	-	-
Employee related costs		87,268	12,641	8,560	10,054	10,017	10,017	10,017	9,085	9,755	10,312
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	87,268	12,641	8,560	10,054	10,017	10,017	10,017	9,085	9,755	10,312



**Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)**

DC1 West Coast - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE	Vote 3 - ADMINISTRA TION	Vote 4 - TECHNICAL	Vote 5 - AGENCIES	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	865	-	-	-	-	-	-	-	-	-	-	-	865
Service charges - water revenue		-	-	-	100,314	-	-	-	-	-	-	-	-	-	-	-	100,314
Service charges - sanitation revenue		-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	92
Service charges - refuse revenue		-	-	-	65	-	-	-	-	-	-	-	-	-	-	-	65
Rental of facilities and equipment		-	2,401	-	-	-	-	-	-	-	-	-	-	-	-	-	2,401
Interest earned - external investments		-	21,899	-	-	-	-	-	-	-	-	-	-	-	-	-	21,899
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	21	-	-	-	-	-	-	-	-	-	-	21
Licences and permits		-	20	204	-	-	-	-	-	-	-	-	-	-	-	-	224
Agency services		-	-	-	-	131,110	-	-	-	-	-	-	-	-	-	-	131,110
Other revenue		-	12,710	5,530	2,170	55	-	-	-	-	-	-	-	-	-	-	20,465
Transfers and subsidies		1,100	75,980	19,413	-	-	-	-	-	-	-	-	-	-	-	-	96,493
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,100	113,011	25,147	103,506	131,186	-	-	-	-	-	-	-	-	-	-	373,950
<b>Expenditure By Type</b>																	
Employee related costs		15,815	19,953	62,393	39,905	55,730	-	-	-	-	-	-	-	-	-	-	193,795
Remuneration of councillors		6,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,760
Debt impairment		-	500	-	400	-	-	-	-	-	-	-	-	-	-	-	900
Depreciation & asset impairment		135	1,525	5,862	1,750	-	-	-	-	-	-	-	-	-	-	-	9,272
Finance charges		-	-	15	158	-	-	-	-	-	-	-	-	-	-	-	173
Bulk purchases		-	-	-	13,489	-	-	-	-	-	-	-	-	-	-	-	13,489
Other materials		216	528	4,062	11,645	34,462	-	-	-	-	-	-	-	-	-	-	50,914
Contracted services		3,365	4,305	3,865	2,656	14,349	-	-	-	-	-	-	-	-	-	-	28,541
Transfers and subsidies		-	200	-	1,000	-	-	-	-	-	-	-	-	-	-	-	1,200
Other expenditure		3,622	4,263	7,610	28,857	26,644	-	-	-	-	-	-	-	-	-	-	70,996
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		29,913	31,273	83,808	99,860	131,186	-	-	-	-	-	-	-	-	-	-	376,039
Surplus/(Deficit)		(28,813)	81,738	(58,661)	3,646	-	-	-	-	-	-	-	-	-	-	-	(2,090)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	2,681	-	-	-	-	-	-	-	-	-	-	-	2,681
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(28,813)	81,738	(58,661)	6,327	-	-	-	-	-	-	-	-	-	-	-	591

Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position

DC1 West Coast - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		3,981	3,974	8,383	8,589	8,589	8,589	8,589	8,811	9,046	9,291
Less: Provision for debt impairment		(294)	(24)	(5)	(1,600)	(1,600)	(1,600)	(1,600)	(2,120)	(2,660)	(3,221)
Total Consumer debtors	2	3,687	3,951	8,378	6,989	6,989	6,989	6,989	6,691	6,386	6,070
Debt impairment provision											
Balance at the beginning of the year		-	-	-	(1,180)	(1,180)	(1,180)	(1,180)	(1,600)	(2,120)	(2,660)
Contributions to the provision		(294)	(24)	(5)	(800)	(800)	(800)	(800)	(900)	(920)	(941)
Bad debts written off		-	-	-	380	380	380	380	380	380	380
Balance at end of year		(294)	(24)	(5)	(1,600)	(1,600)	(1,600)	(1,600)	(2,120)	(2,660)	(3,221)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		463,141	141,409	146,103	156,167	163,238	153,531	153,531	162,208	167,801	171,889
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		135,236	64,597	69,384	81,021	81,021	76,574	76,574	85,009	94,828	105,660
Total Property, plant and equipment (PPE)	2	327,905	76,811	76,718	75,146	82,217	76,957	76,957	77,199	72,973	66,229
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		15,493	17,004	13,080	-	-	14,271	14,271	4,500	3,000	1,500
Total Current liabilities - Borrowing		15,493	17,004	13,080	-	-	14,271	14,271	4,500	3,000	1,500
Trade and other payables											
Trade Payables	5	3,417	3,860	2,914	6,779	7,109	7,612	7,612	12,451	21,766	42,101
Other creditors		13,549	10,635	13,385	-	-	-	-	-	-	-
Unspent conditional transfers		1,484	1,713	1,419	-	-	-	-	-	-	1,025
VAT		917	1,477	1,563	-	-	-	-	-	-	-
Total Trade and other payables	2	19,367	17,684	19,281	6,779	7,109	7,612	7,612	12,451	21,766	43,126
Non current liabilities - Borrowing											
Borrowing	4	57,245	40,243	27,153	-	-	12,882	12,882	8,382	1,500	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		57,245	40,243	27,153	-	-	12,882	12,882	8,382	1,500	-
Provisions - non-current											
Retirement benefits		70,880	69,758	73,145	76,518	76,518	76,518	76,518	79,745	79,774	79,853
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	21,357	-	-	-	-	-	-	-
Total Provisions - non-current		70,880	69,758	94,502	76,518	76,518	76,518	76,518	79,745	79,774	79,853
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		405,010	427,330	280,370	288,986	291,431	291,431	291,431	287,064	278,229	266,759
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		405,010	427,330	280,370	288,986	291,431	291,431	291,431	287,064	278,229	266,759
Surplus/(Deficit)		21,305	48,781	(9,601)	1,334	4,559	4,559	4,559	591	(4,601)	(8,320)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		1,015	(195,740)	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	427,330	280,370	270,770	290,320	295,990	295,990	295,990	287,656	273,628	258,440
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	(3,355)	(10,426)	(10,426)	(10,426)	(9,427)	(5,843)	(4,338)
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	(3,355)	(10,426)	(10,426)	(10,426)	(9,427)	(5,843)	(4,338)
TOTAL COMMUNITY WEALTH/EQUITY	2	427,330	280,370	270,770	286,966	285,564	285,564	285,564	278,229	267,784	254,102

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions**

DC1 West Coast - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population						-	-	-	-	-	-	-
Females aged 5 - 14						-	-	-	-	-	-	-
Males aged 5 - 14						-	-	-	-	-	-	-
Females aged 15 - 34						-	-	-	-	-	-	-
Males aged 15 - 34						-	-	-	-	-	-	-
Unemployment						-	-	-	-	-	-	-
<b>Monthly household income (no. of households)</b>												
No income	1, 12					-	-	-	-	-	-	-
R1 - R1 600						-	-	-	-	-	-	-
R1 601 - R3 200						-	-	-	-	-	-	-
R3 201 - R6 400						-	-	-	-	-	-	-
R6 401 - R12 800						-	-	-	-	-	-	-
R12 801 - R25 600						-	-	-	-	-	-	-
R25 601 - R51 200						-	-	-	-	-	-	-
R52 201 - R102 400						-	-	-	-	-	-	-
R102 401 - R204 800						-	-	-	-	-	-	-
R204 801 - R409 600						-	-	-	-	-	-	-
R409 601 - R819 200						-	-	-	-	-	-	-
> R819 200						-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13					0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insert description	2					0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Household/demographics (000)</b>												
Number of people in municipal area						-	-	-	-	-	-	-
Number of poor people in municipal area						-	-	-	-	-	-	-
Number of households in municipal area						-	-	-	-	-	-	-
Number of poor households in municipal area						-	-	-	-	-	-	-
Definition of poor household (R per month)						-	-	-	-	-	-	-
<b>Housing statistics</b>												
Formal	3					-	-	-	-	-	-	-
Informal						-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4					-	-	-	-	-	-	-
Dwellings provided by province/s						-	-	-	-	-	-	-
Dwellings provided by private sector	5					-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - borrowing						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Collection rates</b>												
Property tax/service charges	7					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)**

Detail on the provision of municipal services for A10											
Total municipal services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Removed at least once a week	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Municipal in-house services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)**

Municipal entity services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Name of municipal entity</b>		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Energy:</b>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min.service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Refuse:</b>									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Services provided by 'external mechanisms'</b>											
<b>Names of service providers</b>		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Energy:</b>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min.service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Refuse:</b>									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)**

Detail of Free Basic Services (FBS) provided		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Electricity</b>	Ref:									
List type of FBS service	<u>Location of households for each type of FBS</u> Formal settlements - (50 kwh per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
	<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-	-	-	-
<b>Water</b>	Ref:									
List type of FBS service	<u>Location of households for each type of FBS</u> Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
	<b>Total cost of FBS - Water for informal settlements</b>	-	-	-	-	-	-	-	-	-
<b>Sanitation</b>	Ref:									
List type of FBS service	<u>Location of households for each type of FBS</u> Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
	<b>Total cost of FBS - Sanitation for informal settlements</b>	-	-	-	-	-	-	-	-	-
<b>Refuse Removal</b>	Ref:									
List type of FBS service	<u>Location of households for each type of FBS</u> Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
	<b>Total cost of FBS - Refuse Removal for informal settlements</b>	-	-	-	-	-	-	-	-	-

### Table 59 MBRR SA32 – List of external mechanisms

[illegible]

**Table 60 Schedule of Service Delivery Standards**

<b>Western Cape : West Coast District Municipality(DC1) - Schedule of Service Delivery Standards Table 60</b>		
<b>Standard</b>	<b>Description</b>	<b>Service Level</b>
<b>Water Service</b>		
	Water Quality rating (Blue/Green/Brown/No drop)	Blue
	Is free water available to all? (All/only to the indigent consumers)	All
	Frequency of meter reading? (per month, per year)	Per Month
	<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>	
	One service connection affected (number of hours)	48 Hours
	Up to 5 service connection affected (number of hours)	48 Hours
	Up to 20 service connection affected (number of hours)	48 Hours
	Feeder pipe larger than 800mm (number of hours)	48 Hours
	What is the average minimum water flow in your municipality?	1 meter per second
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
	How long does it take to replace faulty water meters? (days)	3 Days
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	Yes
	To what extent do you subsidize your indigent consumers?	6kl water
<b>Financial Management</b>		
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not Applicable
	Are the financial statement outsourced? (Yes/No)	No
	Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
	How long does it take for an Tax/Invoice to be paid from the date it has been received?	within 30 Days
	Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
<b>Administration</b>		
	Reaction time on enquiries and requests?	Immediately
	Time to respond to a verbal customer enquiry or request? (working days)	1 - 5 Days
	Time to respond to a written customer enquiry or request? (working days)	1 - 5 Days
	Time to resolve a customer enquiry or request? (working days)	1 - 5 Days
	Does the municipality have control over locked enquiries? (Yes/No)	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	Yes
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	30 Min
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
<b>Economic development</b>		
	How many economic development projects does the municipality drive?	EPWP Project
	What percentage of the projects have created sustainable job security?	None
	Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
<b>Other Service delivery and communication</b>		
	Is a information package handed to the new customer? (Yes/No)	Yes a Contract
	Does the municipality have training or information sessions to inform the community? (Yes/No)	No
	Are customers treated in a professional and humanly manner? (Yes/No)	Yes

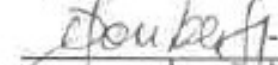


**1.21 Municipal manager's quality certificate**

I, D Joubert, Municipal Manager of West Coast District Municipality, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DAVID JOUBERT

Municipal Manager of West Coast District Municipality (DC1)

Signature 

Date 6/5/2019